

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILLS NOS. 1030, 1033, 1146, 1225 & 1326

93RD GENERAL ASSEMBLY

Reported from the Committee on Economic Development, Tourism and Local Government, April 27, 2006, with recommendation that the Senate Committee Substitute do pass.

TERRY L. SPIELER, Secretary.

3261S.09C

AN ACT

To repeal sections 41.655, 50.327, 50.339, 50.565, 50.660, 52.230, 54.040, 59.170, 59.319, 59.331, 67.110, 67.463, 67.547, 67.797, 67.1003, 67.1360, 67.1451, 67.1545, 67.2500, 67.2510, 71.790, 71.796, 71.798, 72.080, 72.418, 84.160, 100.050, 105.470, 105.473, 115.124, 137.055, 137.106, 137.115, 137.390, 139.031, 162.441, 177.091, 193.065, 206.090, 228.040, 228.070, 228.190, 230.220, 247.040, 250.140, 260.830, 260.831, 311.070, 313.820, 321.552, 483.245, 610.010, and 701.450, RSMo, and to enact in lieu thereof seventy-two new sections relating to political subdivisions, with penalty provisions and an emergency clause for a certain section.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 41.655, 50.327, 50.339, 50.565, 50.660, 52.230, 54.040, 59.170, 59.319, 59.331, 67.110, 67.463, 67.547, 67.797, 67.1003, 67.1360, 67.1451, 67.1545, 67.2500, 67.2510, 71.790, 71.796, 71.798, 72.080, 72.418, 84.160, 100.050, 105.470, 105.473, 115.124, 137.055, 137.106, 137.115, 137.390, 139.031, 162.441, 177.091, 193.065, 206.090, 228.040, 228.070, 228.190, 230.220, 247.040, 250.140, 260.830, 260.831, 311.070, 313.820, 321.552, 483.245, 610.010, and 701.450, RSMo, are repealed and seventy-two new sections enacted in lieu thereof, to be known as sections 41.655, 49.292, 50.032, 50.327, 50.339, 50.565, 50.660, 52.230, 54.040, 59.170, 59.319, 59.331, 59.332, 67.048, 67.110, 67.304, 67.463, 67.547, 67.797, 67.997, 67.1003, 67.1181, 67.1360, 67.1451, 67.1545, 67.2040, 67.2500, 67.2510, 67.2715, 71.790, 71.796, 71.798, 72.080, 72.418, 84.160, 92.500, 94.860,

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

12 94.950, 100.050, 105.470, 105.473, 115.124, 135.084, 137.055, 137.106, 137.115,
13 137.390, 139.031, 162.441, 177.091, 190.053, 193.065, 206.090, 228.040, 228.190,
14 230.220, 247.040, 250.140, 260.830, 260.831, 311.070, 311.489, 313.820, 321.162,
15 321.552, 321.688, 473.748, 483.245, 610.010, 650.465, 701.450, and 1, to read as
16 follows:

41.655. 1. The governing body or county planning commission, if any, of
2 any county of the second classification with more than forty-eight thousand two
3 hundred but fewer than forty-eight thousand three hundred inhabitants shall
4 provide for the planning, zoning, subdivision and building within all or any
5 portion of the unincorporated area extending three thousand feet outward from
6 the boundaries of any military base located in such county and the area within
7 the perimeter of accident potential zones one and two [if the county has a zoning
8 commission and a board of adjustment established under sections 64.510 to
9 64.727, RSMo]. As used in this section, the term "accident potential zones one
10 and two" means any land area [that was] identified in the [April, 1976] **current**
11 Air Installation Compatible Use Zone Report at the north and south ends of the
12 clear zone of a military installation located in any county of the second
13 classification with more than forty-eight thousand two hundred but fewer than
14 forty-eight thousand three hundred inhabitants and which is in significant danger
15 of aircraft accidents by being beneath that airspace where the potential for
16 aircraft accidents is most likely to occur.

17 **2. The governing body of any county of the second classification**
18 **with more than forty-eight thousand two hundred but fewer than**
19 **forty-eight thousand three hundred inhabitants may adopt, administer,**
20 **and enforce airport hazard area zoning regulations that are**
21 **substantially similar to the airport hazard area zoning regulations in**
22 **sections 67.1200 to 67.1222, RSMo, subject to any exceptions listed in**
23 **this section. Such exceptions are as follows:**

24 **(1) All definitions in section 67.1200, RSMo, shall apply, except**
25 **that any reference to a political subdivision in sections 67.1200 to**
26 **67.1222, RSMo, shall be construed to include any county of the second**
27 **classification with more than forty-eight thousand two hundred but**
28 **fewer than forty-eight thousand three hundred inhabitants;**

29 **(2) Sections 67.1207 and 67.1212, RSMo, shall not apply;**

30 **(3) The county shall employ any existing airport planning**
31 **commission or airport zoning commission as created in section 67.1210,**

32 **RSMo, or shall form such commission, with the following exceptions:**

33 **(a) The commission shall consist of five members as follows:**

34 **a. Three residents of the county, with at least two of such county**
35 **residents residing in the township containing the military base;**

36 **b. The presiding county commissioner or such commissioner's**
37 **designee; and**

38 **c. The county road commissioner;**

39 **(b) The commission may appoint an ex officio military liaison**
40 **from the armed forces of the United States who is appointed by the**
41 **installation commander;**

42 **(c) The terms of office of each member under this section shall**
43 **be identical to the terms of office in section 67.1210, RSMo, with the**
44 **member chosen to serve as chair serving for an initial term of two**
45 **years. The commission shall elect its chairman;**

46 **(4) Sections 67.1214 to 67.1218, and section 67.1222, RSMo, shall**
47 **apply in their entirety, except that any reference to a municipality in**
48 **such sections shall be construed to include any county of the second**
49 **classification with more than forty-eight thousand two hundred but**
50 **fewer than forty-eight thousand three hundred inhabitants;**

51 **(5) Section 67.1220 shall apply in its entirety, except that the**
52 **board of variance shall consist of three members as follows:**

53 **(a) Three residents of the county, with at least two of such**
54 **county residents residing in the township containing the military base;**

55 **(b) The board shall elect its chairman.**

49.292. 1. Notwithstanding any other law to the contrary, the
2 **county commission of any county may reject the transfer of title of real**
3 **property to the county by donation or dedication if the commission**
4 **determines that such rejection is in the public interest of the county.**

5 **2. No transfer of title of real property to the county commission**
6 **or any other political subdivision by donation or dedication authorized**
7 **to be recorded in the office of the recorder of deeds shall be valid**
8 **unless it has been proved or acknowledged. The preparer of the**
9 **document relating to subsection 1 of this section shall not submit a**
10 **document to the recorder of deeds for recording unless the acceptance**
11 **thereof of the grantee named in the document has been proved or**
12 **acknowledged.**

50.032. 1. No county shall receive any state funds unless the
2 county has determined, by order or ordinance, to agree to engage in
3 mandatory mediation in any dispute regarding the portion of expenses
4 the county shall pay in any matter involving financial expenditures by
5 such county and another county to determine the portion of expenses
6 each county shall be responsible for paying. Mediation under this
7 section shall be nonbinding and independently administered. The
8 counties shall mutually agree upon a qualified independent and neutral
9 county commissioner of a county not involved in the dispute to serve
10 as mediator, and shall share the costs of the mediator. If the counties
11 cannot mutually agree upon county commissioner to serve as mediator,
12 the matter shall be resolved by a three-person mediation panel
13 consisting of county commissioner selected by each county, and one
14 person selected by such selected county commissioners. In the event
15 that a three-person mediation panel is necessary, each county shall
16 bear the expense of its own mediator, and shall jointly and equally bear
17 with the other county the expense of the third mediator and the
18 mediation. The mediation shall take place within thirty days of the
19 selection of the mediator or mediators. If the mediator issues a
20 decision, either county may appeal the decision to the circuit court to
21 determine the portion of expenses each county shall be responsible for
22 paying.

23 2. The provisions of this section shall only apply if a jailer
24 determines that a prisoner needs medicine, dental care, or medical
25 attention under section 221.120, RSMo, after being relocated to the jail
26 from another county jail and a dispute arises between the counties as
27 to which county is fully responsible or if both counties are partially
28 responsible for paying such expenses.

50.327. [Notwithstanding any other provisions of law to the
2 contrary,] 1. The salary schedules contained in section 49.082, RSMo, sections
3 50.334 and 50.343, 51.281, RSMo, 51.282, RSMo, 52.269, RSMo, 53.082, RSMo,
4 53.083, RSMo, 54.261, RSMo, 54.320, RSMo, 55.091, RSMo, 56.265, RSMo, 57.317,
5 RSMo, [and] 58.095, RSMo, and **473.742, RSMo**, shall be set as a base schedule
6 for those county officials, unless the current salary of such officials, as of August
7 28, 2005, is **higher or** lower than the compensation provided under the salary
8 schedules. Beginning August 28, 2005, the salary commission in all counties

9 except charter counties in this state shall be responsible for the computation of
10 salaries of all county officials; provided, however, that any percentage salary
11 adjustments in a county shall be equal for all such officials in that county. **If the**
12 **salary commission votes to decrease the compensation of a county**
13 **official, a vote of two-thirds or more of all the members of the salary**
14 **commission shall be required before the salary or other compensation**
15 **of any county official shall be decreased below the compensation being**
16 **paid for the particular official on the date the salary commission votes,**
17 **and all officials shall receive the same percentage decrease.**

18 **2. In no event shall the base salary or compensation of a county**
19 **collector in any county of the first classification with more than thirty-**
20 **nine thousand seven hundred but fewer than thirty-nine thousand eight**
21 **hundred inhabitants set on or after August 28, 2005, be reduced below**
22 **the salary or compensation being paid on August 28, 2005. All actions**
23 **or votes taken under the authority of section 50.333 between August 28,**
24 **2005, and December 31, 2005, shall be subject to this subsection and any**
25 **such action or vote not in compliance with this subsection shall be**
26 **void.**

50.339. 1. In any county of the first classification with more than
2 seventy-one thousand three hundred but less than seventy-one thousand four
3 hundred inhabitants, the salary commission at its meeting in 2003 and at any
4 meeting held in 2004 may equalize the base salary for each office to an amount
5 not greater than that set by law as the maximum compensation. Nothing in this
6 section shall be construed to prevent offices which have additional compensation
7 specified in law from receiving such compensation or from having such
8 compensation added to the base compensation in excess of the equalized salary.

9 **2. Notwithstanding any provision of [section] sections 50.327, 50.333,**
10 **or 50.343 to the contrary, in any county of the first classification with more than**
11 **sixty-eight thousand six hundred but less than sixty-eight thousand seven**
12 **hundred inhabitants, the salary commission may meet in the year [2004] 2007**
13 **to determine whether to equalize the base salary for the office of treasurer and**
14 **public administrator with the base salaries of [other county officers at an**
15 **amount not greater than the amount set as the maximum compensation in**
16 **subdivision (1) of subsection 1 of section 50.343] the offices of auditor and**
17 **recorder of deeds.**

50.565. 1. A county commission may establish by ordinance or order a

2 fund whose proceeds may be expended only for the purposes provided for in
3 subsection 3 of this section. The fund shall be designated as a county law
4 enforcement restitution fund and shall be under the supervision of a board of
5 trustees consisting of two citizens of the county appointed by the presiding
6 commissioner of the county, two citizens of the county appointed by the sheriff of
7 the county, and one citizen of the county appointed by the county coroner or
8 medical examiner. The citizens so appointed shall not be **current or former**
9 **county elected officials**, current or former employees of the sheriff's
10 department, the office of the prosecuting attorney for the county, **office of the**
11 **county commissioners**, or the county treasurer's office. If a county does not
12 have a coroner or medical examiner, the county treasurer shall appoint one
13 citizen to the board of trustees.

14 2. Money from the county law enforcement restitution fund shall only be
15 expended upon the approval of a majority of the members of the county law
16 enforcement restitution fund's board of trustees and only for the purposes
17 provided for by subsection 3 of this section.

18 3. Money from the county law enforcement restitution fund shall only be
19 expended for the following purposes:

- 20 (1) Narcotics investigation, prevention, and intervention;
21 (2) Purchase of law enforcement-related equipment and supplies for the
22 sheriff's office;
23 (3) Matching funds for federal or state law enforcement grants;
24 (4) Funding for the reporting of all state and federal crime statistics or
25 information; and
26 (5) Any **county** law enforcement-related expense, including those of the
27 prosecuting attorney, approved by the board of trustees for the county law
28 enforcement restitution fund that is reasonably related to investigation, charging,
29 preparation, trial, and disposition of criminal cases before the courts of the state
30 of Missouri.

31 4. The county commission may not reduce any law enforcement agency's
32 budget as a result of funds the law enforcement agency receives from the county
33 law enforcement restitution fund. The restitution fund is to be used only as a
34 supplement to the law enforcement agency's funding received from other county,
35 state, or federal funds.

36 5. County law enforcement restitution funds shall be audited as are all
37 other county funds.

38 6. No court may order the assessment and payment authorized by this
39 section if the plea of guilty or the finding of guilt is to the charge of speeding,
40 careless and imprudent driving, any charge of violating a traffic control signal or
41 sign, or any charge which is a class C misdemeanor or an infraction. No
42 assessment and payment ordered pursuant to this section may exceed three
43 hundred dollars for any charged offense.

 50.660. 1. All contracts shall be executed in the name of the county, or
2 in the name of a township in a county with a township form of government, by the
3 head of the department or officer concerned, except contracts for the purchase of
4 supplies, materials, equipment or services other than personal made by the officer
5 in charge of purchasing in any county or township having the officer. No contract
6 or order imposing any financial obligation on the county or township is binding
7 on the county or township unless it is in writing and unless there is a balance
8 otherwise unencumbered to the credit of the appropriation to which it is to be
9 charged and a cash balance otherwise unencumbered in the treasury to the credit
10 of the fund from which payment is to be made, each sufficient to meet the
11 obligation incurred and unless the contract or order bears the certification of the
12 accounting officer so stating; except that in case of any contract for public works
13 or buildings to be paid for from bond funds or from taxes levied for the purpose
14 it is sufficient for the accounting officer to certify that the bonds or taxes have
15 been authorized by vote of the people and that there is a sufficient unencumbered
16 amount of the bonds yet to be sold or of the taxes levied and yet to be collected
17 to meet the obligation in case there is not a sufficient unencumbered cash balance
18 in the treasury. All contracts and purchases shall be let to the lowest and best
19 bidder after due opportunity for competition, including advertising the proposed
20 letting in a newspaper in the county or township with a circulation of at least five
21 hundred copies per issue, if there is one, except that the advertising is not
22 required in case of contracts or purchases involving an expenditure of less than
23 four thousand five hundred dollars. It is not necessary to obtain bids on any
24 purchase in the amount of four thousand five hundred dollars or less made from
25 any one person, firm or corporation during any period of ninety days. All bids for
26 any contract or purchase may be rejected and new bids advertised for. Contracts
27 which provide that the person contracting with the county or township shall,
28 during the term of the contract, furnish to the county or township at the price
29 therein specified the supplies, materials, equipment or services other than
30 personal therein described, in the quantities required, and from time to time as

31 ordered by the officer in charge of purchasing during the term of the contract,
32 need not bear the certification of the accounting officer, as herein provided; but
33 all orders for supplies, materials, equipment or services other than personal shall
34 bear the certification. In case of such contract, no financial obligation accrues
35 against the county or township until the supplies, materials, equipment or
36 services other than personal are so ordered and the certificate furnished.

37 **2. Notwithstanding the provisions of subsection 1 of this section**
38 **to the contrary, in any county of the first classification, advertising**
39 **shall not be required in the case of contracts or purchases involving an**
40 **expenditure of less than six thousand dollars.**

52.230. Each year the collectors of revenue in all counties of the first class
2 not having a charter form of government, and in all second, third and fourth class
3 counties of the state, not under township organization, shall mail to all resident
4 taxpayers, at least [fifteen] **thirty** days prior to delinquent date, a statement of
5 all real and tangible personal property taxes due and assessed on the current tax
6 books in the name of the taxpayers. Such statement shall also include the
7 amount of real and tangible personal property taxes delinquent at the time of the
8 mailing of the statement, including any interest and penalties associated with the
9 delinquent taxes. Such statement shall declare upon its face, or by an
10 attachment thereto, that they are delinquent at the time such statement is mailed
11 for an amount of real or tangible personal property taxes, or both. Collectors
12 shall also mail tax receipts for all the taxes received by mail.

54.040. **1. A candidate for election or appointment as county**
2 **treasurer shall be at least twenty-one years of age, a citizen of the**
3 **United States, and a resident of the state of Missouri and the county in**
4 **which he or she is a candidate for at least one year prior to the date of**
5 **the general election or appointment for such office. The candidate**
6 **shall also be a registered voter and shall be current in the payment of**
7 **all personal and real property taxes. Upon election or appointment to**
8 **such office, the person shall continue to reside in that county during**
9 **his or her tenure in office.**

10 **2. No sheriff, marshal, clerk or collector, or the deputy of any such officer,**
11 **shall be eligible to the office of treasurer of any county.**

59.170. The recorder of deeds for Jackson County, Missouri, shall open an
2 office at Kansas City, in which [shall] **may** be recorded [all] deeds, deeds of trust,
3 mortgages and other instruments affecting real property situated [in range

4 thirty-three] in that county, and in which [shall] **may** be filed or filed for record
5 all financing statements and other instruments or statements incidental thereto
6 affecting personal property, fixtures, or other collateral [as to which it is the
7 proper place, or one of the proper places, to file or to file for record as provided
8 by law]. **Deeds, deeds of trust, mortgages, and other instruments**
9 **affecting real property, and financing statements and other instruments**
10 **incidental thereto affecting personal property, fixtures, or other**
11 **collateral may also be recorded or filed for record at the recorder's**
12 **office located at the county seat of any county with a charter form of**
13 **government and with more than six hundred thousand but fewer than**
14 **seven hundred thousand inhabitants.**

59.319. 1. A user fee of four dollars shall be charged and collected by
2 every recorder in this state, over and above any other fees required by law, as a
3 condition precedent to the recording of any instrument. The state portion of the
4 fee shall be forwarded monthly by each recorder of deeds to the state director of
5 revenue, and the fees so forwarded shall be deposited by the director in the state
6 treasury. Two dollars of such fee shall be retained by the recorder and deposited
7 in a recorder's fund and not in county general revenue for record storage,
8 microfilming, and preservation, including anything necessarily pertaining thereto.
9 **In any county with a charter form of government and with more than**
10 **six hundred thousand but fewer than seven hundred thousand**
11 **inhabitants, two dollars of such fee may be used by the recorder as**
12 **authorized under section 59.332.** The recorder's funds shall be kept in a
13 special fund by the treasurer and shall be budgeted and expended at the direction
14 of the recorder and shall not be used to substitute for or subsidize any allocation
15 of general revenue for the operation of the recorder's office without the express
16 consent of the recorder. The recorder's fund may be audited by the appropriate
17 auditing agency, and any unexpended balance shall be left in the fund to
18 accumulate from year to year with interest.

19 2. An additional fee of three dollars shall be charged and collected by
20 every recorder in this state, over and above any other fees required by law, as a
21 condition precedent to the recording of any instruments specified in subdivisions
22 (1) and (2) of section 59.330. The fees collected from this additional three dollars
23 per recorded instrument shall be forwarded monthly by each recorder of deeds to
24 the state director of revenue, and the fees so forwarded shall be deposited by the
25 director in the state treasury.

26 3. The state treasurer and the commissioner of administration shall
27 establish an appropriate account within the state treasury and in accordance with
28 the state's accounting methods. Any receipt required by this section to be
29 deposited in the general revenue fund shall be credited as follows: the amount
30 of one dollar for each fee collected under subsection 1 of this section to an account
31 to be utilized for the purposes of sections 60.500 to 60.610, RSMo; the amount of
32 one dollar for each fee collected under subsection 1 of this section to an account
33 to be utilized by the secretary of state for additional preservation of local records;
34 and the amount of three dollars collected under subsection 2 of this section into
35 the Missouri housing trust fund as designated in section 215.034, RSMo.

 59.331. 1. The preparer of a document shall not include an individual's
2 [federal Social Security number] **sensitive personal identifying information**
3 in a document that is prepared and presented for recording in the office of the
4 recorder of deeds. "Sensitive personal identifying information" includes federal
5 Social Security numbers, bank account numbers, and credit card account
6 numbers. This section does not apply to state or federal tax liens, military
7 separation or discharge papers, and other documents required by law to contain
8 such information that are filed or recorded in the office of the recorder of
9 deeds. **Should any person's sensitive personal identifying information**
10 **appear on any document prepared or submitted for recording, the**
11 **preparer, submitter, or anyone in an agency relationship with the**
12 **person may redact, remove, or delete the sensitive personal identifying**
13 **information prior to submission to the recorder of deeds. Any such**
14 **redaction, removal, or deletion shall not in any way affect the legal**
15 **status of the transaction described in the document. The recorder of**
16 **deeds shall not alter or modify any document in the official record**
17 **except as otherwise provided by law.**

18 2. The provisions of this section shall only apply to any county
19 with a charter form of government and with more than six hundred
20 thousand but fewer than seven hundred thousand inhabitants.

 59.332. 1. **Should any sensitive personal identifying information,**
2 **as defined in section 59.331, appear in any record or image viewable on**
3 **any publicly available Internet website maintained or sponsored by a**
4 **recorder of deeds, any person may apply to the recorder of deeds for**
5 **redaction or removal of that sensitive personal identifying**
6 **information. Any such application shall be made in writing, signed by**

7 the applicant, his or her attorney, or legal guardian, and shall
8 specifically identify the document or documents containing the
9 sensitive personal identifying information. The application shall be
10 accompanied by a legible copy of each recorded document affected by
11 the application, upon which the sensitive personal identifying
12 information that is to be redacted is highlighted or otherwise
13 indicated. Upon receipt of an application submitted in compliance with
14 this section, the recorder of deeds may redact or remove the affected
15 document from the records viewable on the publicly available Internet
16 website.

17 2. The provisions of this section shall only apply to any county
18 with a charter form of government and with more than six hundred
19 thousand but fewer than seven hundred thousand inhabitants.

67.048. Any county board that receives funding from the county
2 treasury and whose members are appointed by the county commission
3 shall submit an annual report at the end of each fiscal year itemizing
4 its expenditures.

67.110. 1. Each political subdivision in the state, except counties, shall
2 fix its ad valorem property tax rates as provided in this section not later than
3 September first for entry in the tax books. Before the governing body of each
4 political subdivision of the state, except counties, as defined in section 70.120,
5 RSMo, fixes its rate of taxation, its budget officer shall present to its governing
6 body the following information for each tax rate to be levied: The assessed
7 valuation by category of real, personal and other tangible property in the political
8 subdivision as entered in the tax book for the fiscal year for which the tax is to
9 be levied, as provided by subsection 3 of section 137.245, RSMo, the assessed
10 valuation by category of real, personal and other tangible property in the political
11 subdivisions for the preceding taxable year, the amount of revenue required to be
12 provided from the property tax as set forth in the annual budget adopted as
13 provided by this chapter, and the tax rate proposed to be set. Should any
14 political subdivision whose taxes are collected by the county collector of revenue
15 fail to fix its ad valorem property tax rate by September first, then no tax rate
16 other than the rate, if any, necessary to pay the interest and principal on any
17 outstanding bonds shall be certified for that year.

18 2. The governing body shall hold at least one public hearing on the
19 proposed rates of taxes at which citizens may be heard prior to their

20 approval. The governing body shall determine the time and place for such
21 hearing. A notice stating the hour, date and place of the hearing shall be
22 published in at least one newspaper qualified under the laws of the state of
23 Missouri of general circulation in the county within which all or the largest
24 portion of the political subdivision is situated, or such notice shall be posted in
25 at least three public places within the political subdivision; except that, in any
26 county of the first class having a charter form of government, such notice may be
27 published in a newspaper of general circulation within the political subdivision
28 even though such newspaper is not qualified under the laws of Missouri for other
29 legal notices. Such notice shall be published or posted at least seven days prior
30 to the date of the hearing. The notice shall include the assessed valuation by
31 category of real, personal and other tangible property in the political subdivision
32 for the fiscal year for which the tax is to be levied as provided by subsection 3 of
33 section 137.245, RSMo, the assessed valuation by category of real, personal and
34 other tangible property in the political subdivision for the preceding taxable year,
35 for each rate to be levied the amount of revenue required to be provided from the
36 property tax as set forth in the annual budget adopted as provided by this
37 chapter, and the tax rates proposed to be set for the various purposes of
38 taxation. The tax rates shall be calculated to produce substantially the same
39 revenues as required in the annual budget adopted as provided in this
40 chapter. Following the hearing the governing body of each political subdivision
41 shall fix the rates of taxes, the same to be entered in the tax book. Failure of any
42 taxpayer to appear at such hearing shall not prevent the taxpayer from pursuit
43 of any other legal remedy otherwise available to the taxpayer. Nothing in this
44 section absolves political subdivisions of responsibilities under section 137.073,
45 RSMo, nor to adjust tax rates in event changes in assessed valuation occur that
46 would alter the tax rate calculations.

47 3. Each political subdivision of the state shall fix its property tax rates in
48 the manner provided in this section for each fiscal year which begins after
49 December 31, 1976. New or increased tax rates for political subdivisions whose
50 taxes are collected by the county collector approved by voters after September
51 first of any year shall not be included in that year's tax levy except for any new
52 tax rate ceiling approved pursuant to section 71.800, RSMo.

53 **4. In addition to the information required under subsections 1**
54 **and 2 of this section, each political subdivision shall also include the**
55 **increase in tax revenue due to an increase in assessed value as a result**

56 of new construction and improvement and the increase, both in dollar
57 value and percentage, in tax revenue as a result of reassessment if the
58 proposed tax rate is adopted.

67.304. 1. The governing body of any municipality or county may
2 authorize any organization to stand in a road in such municipality or
3 county to solicit a charitable contribution. Any organization seeking
4 authorization under this section shall file a written application with
5 the governing body no later than the eleventh day before the
6 solicitation is to begin. The application shall include:

- 7 (1) The date and time the solicitation is to occur;
8 (2) The location of the solicitation; and
9 (3) The number of solicitors to be involved at each location of the
10 solicitation.

11 2. The governing body may require the applicant to obtain a
12 permit or to pay a reasonable fee to receive the authorization.

13 3. The governing body may require proof of liability insurance
14 in the amount determined by the municipality or county to cover
15 damages that may arise from the solicitation. The insurance shall
16 provide coverage against claims against the applicant and claims
17 against the governing body.

18 4. Collections shall only be conducted at intersections controlled
19 by electronic signal lights or by four-way stop signs.

20 5. The governing body may set a minimum age requirement for
21 all individuals participating in charitable solicitation activities under
22 this section.

67.463. 1. At the hearing to consider the proposed improvements and
2 assessments, the governing body shall hear and pass upon all objections to the
3 proposed improvements and proposed assessments, if any, and may amend the
4 proposed improvements, and the plans and specifications therefor, or assessments
5 as to any property, and thereupon by ordinance or resolution the governing body
6 of the city or county shall order that the improvement be made and direct that
7 financing for the cost thereof be obtained as provided in sections 67.453 to 67.475.

8 2. After construction of the improvement has been completed in
9 accordance with the plans and specifications therefor, the governing body shall
10 compute the final costs of the improvement and apportion the costs among the
11 property benefited by such improvement in such equitable manner as the

12 governing body shall determine, charging each parcel of property with its
13 proportionate share of the costs, and by resolution or ordinance, assess the final
14 cost of the improvement or the amount of general obligation bonds issued or to
15 be issued therefor as special assessments against the property described in the
16 assessment roll.

17 3. After the passage or adoption of the ordinance or resolution assessing
18 the special assessments, the city clerk or county clerk shall mail a notice to each
19 property owner within the district which sets forth a description of each parcel
20 of real property to be assessed which is owned by such owner, the special
21 assessment assigned to such property, and a statement that the property owner
22 may pay such assessment in full, together with interest accrued thereon from the
23 effective date of such ordinance or resolution, on or before a specified date
24 determined by the effective date of the ordinance or resolution, or may pay such
25 assessment in annual installments as provided in subsection 4 of this section.

26 4. The special assessments shall be assessed upon the property included
27 therein concurrent with general property taxes, and shall be payable in
28 substantially equal annual installments for a duration stated in the ballot
29 measure prescribed in subsection 2 of section 67.457 or in the petition prescribed
30 in subsection 3 of section 67.457, and, if authorized, an assessment in each year
31 thereafter levied and collected in the same manner with the proceeds thereof used
32 solely for maintenance of the improvement, taking into account such assessments
33 and interest thereon, as the governing body determines. The first installment
34 shall be payable after the first collection of general property taxes following the
35 adoption of the assessment ordinance or resolution unless such ordinance or
36 resolution was adopted and certified too late to permit its collection at such time.
37 All assessments shall bear interest at such rate as the governing body
38 determines, not to exceed the rate permitted for bonds by section 108.170,
39 RSMo. Interest on the assessment between the effective date of the ordinance or
40 resolution assessing the assessment and the date the first installment is payable
41 shall be added to the first installment. The interest for one year on all unpaid
42 installments shall be added to each subsequent installment until paid. In the
43 case of a special assessment by a city, all of the installments, together with the
44 interest accrued or to accrue thereon, may be certified by the city clerk to the
45 county clerk in one instrument at the same time. Such certification shall be good
46 for all of the installments, and the interest thereon payable as special
47 assessments.

48 5. Special assessments shall be collected and paid over to the city
49 treasurer or county treasurer in the same manner as taxes of the city or county
50 are collected and paid. **In any county of the first classification with more**
51 **than one hundred thirty-five thousand four hundred but fewer than one**
52 **hundred thirty-five thousand five hundred inhabitants, the county**
53 **collector shall collect a fee as prescribed by section 52.260, RSMo, for**
54 **collection of assessments under this section.**

67.547. 1. In addition to the tax authorized by section 67.505, any county
2 may, by a majority vote of its governing body, impose an additional county sales
3 tax on all sales which are subject to taxation under the provisions of sections
4 144.010 to 144.525, RSMo. The tax authorized by this section shall be in addition
5 to any and all other sales tax allowed by law; except that no ordinance or order
6 imposing a sales tax under the provisions of this section shall be effective unless
7 the governing body of the county submits to the voters of the county, at a county
8 or state general, primary or special election, a proposal to authorize the governing
9 body of the county to impose such tax.

10 2. The ballot of submission shall contain, but need not be limited to the
11 following language:

12 Shall the county of (county's name) impose a
13 countywide sales tax of (insert rate) percent?

14 ☐ YES ☐ NO

15 If you are in favor of the question, place an "X" in the box opposite "Yes". If you
16 are opposed to the question, place an "X" in the box opposite "No".

17 If a majority of the votes cast on the proposal by the qualified voters voting
18 thereon are in favor of the proposal, then the ordinance or order and any
19 amendments thereto shall be in effect. If a majority of the votes cast by the
20 qualified voters voting are opposed to the proposal, then the governing body of the
21 county shall have no power to impose the sales tax as herein authorized unless
22 and until the governing body of the county submits another proposal to authorize
23 the governing body of the county to impose the sales tax under the provisions of
24 this section and such proposal is approved by a majority of the qualified voters
25 voting thereon.

26 3. The sales tax may be imposed at a rate of one-eighth of one percent,
27 one-fourth of one percent, three-eighths of one percent, or one-half of one percent
28 on the receipts from the sale at retail of all tangible personal property or taxable

29 services at retail within any county adopting such tax, if such property and
30 services are subject to taxation by the state of Missouri under the provisions of
31 sections 144.010 to 144.525, RSMo.

32 4. Except as modified in this section, all provisions of sections 32.085 and
33 32.087, RSMo, shall apply to the tax imposed under this section.

34 5. In any first class county having a charter form of government and
35 having a population of nine hundred thousand or more, the proceeds of the sales
36 tax authorized by this section shall be distributed so that an amount equal to
37 three-eighths of the proceeds of the tax shall be distributed to the county and the
38 remaining five-eighths shall be distributed to the cities, towns and villages and
39 the unincorporated area of the county on the ratio that the population of each
40 bears to the total population of the county. The population of each city, town or
41 village and the unincorporated area of the county and the total population of the
42 county shall be determined on the basis of the most recent federal decennial
43 census.

44 6. In any county of the second classification with more than
45 nineteen thousand seven hundred but fewer than nineteen thousand
46 eight hundred inhabitants, the proceeds of the sales tax authorized by
47 this section shall be distributed so that an amount equal to three-
48 fourths of the proceeds of the tax shall be distributed to the county and
49 the remaining one-fourth shall be distributed equally among the
50 incorporated cities, towns, and villages of the county. Upon request
51 from any city, town, or village within the county, the county shall make
52 available for inspection the distribution report provided to the county
53 by the department of revenue. Any expenses incurred by the county in
54 supplying such report to a city, town, or village shall be paid by such
55 city, town, or village.

56 7. In any first class county having a charter form of government and
57 having a population of nine hundred thousand or more, no tax shall be imposed
58 pursuant to this section for the purpose of funding in whole or in part the
59 construction, operation or maintenance of a sports stadium, field house, indoor
60 or outdoor recreational facility, center, playing field, parking facility or anything
61 incidental or necessary to a complex suitable for any type of professional sport or
62 recreation, either upon, above or below the ground.

63 [7.] 8. The director of revenue may authorize the state treasurer to make
64 refunds from the amounts in the trust fund and credited to any county for

65 erroneous payments and overpayments made, and may redeem dishonored checks
66 and drafts deposited to the credit of such counties. If any county abolishes the
67 tax, the county shall notify the director of revenue of the action at least ninety
68 days prior to the effective date of the repeal and the director of revenue may
69 order retention in the trust fund, for a period of one year, of two percent of the
70 amount collected after receipt of such notice to cover possible refunds or
71 overpayment of the tax and to redeem dishonored checks and drafts deposited to
72 the credit of such accounts. After one year has elapsed after the effective date of
73 abolition of the tax in such county, the director of revenue shall remit the balance
74 in the account to the county and close the account of that county. The director
75 of revenue shall notify each county of each instance of any amount refunded or
76 any check redeemed from receipts due the county.

67.797. 1. When a regional recreational district is organized in only one
2 county, the executive, as that term is defined in subdivision (4) of section 67.750,
3 with the advice and consent of the governing body of the county shall appoint a
4 board of directors for the district consisting of seven persons, chosen from the
5 residents of the district. Where the district is in more than one county, the
6 executives, as defined in subdivision (4) of section 67.750, of the counties in the
7 district [shall], with the advice and consent of the governing bodies of each
8 county shall, as nearly as practicable, evenly appoint such members and allocate
9 staggered terms pursuant to subsection 2 of this section, with the county having
10 the largest area within the district appointing a greater number of directors if the
11 directors cannot be appointed evenly. No member of the governing body of the
12 county or official of any municipal government located within the district shall
13 be a member of the board and no director shall receive compensation for
14 performance of duties as a director. Members of the board of directors shall be
15 citizens of the United States and they shall reside within the district. No board
16 member shall be interested directly or indirectly in any contract entered into
17 pursuant to sections 67.792 to 67.799.

18 2. The directors appointed to the regional recreation district shall hold
19 office for three-year terms, except that of the members first appointed, two shall
20 hold office for one year, two shall hold office for two years and three shall hold
21 office for three years. The executives of the counties within the regional
22 recreational district shall meet to determine and implement a fair allocation of
23 the staggered terms among the counties, provided that counties eligible to appoint
24 more than one board member may not appoint board members with identical

25 initial terms until each of a one-year, two-year and three-year initial term has
26 been applied to such county. On the expiration of such initial terms of
27 appointment and on the expiration of any subsequent term, the resulting
28 vacancies shall be filled by the executives of the respective counties, with the
29 advice and consent of the respective governing bodies. All vacancies on the board
30 shall be filled in the same manner for the duration of the term being
31 filled. Board members shall serve until their successors are named and such
32 successors have commenced their terms as board members. Board members shall
33 be eligible for reappointment. Upon the petition of the county executive of the
34 county from which the board member received his or her appointment, the
35 governing body of the county may remove any board member for misconduct or
36 neglect of duties.

37 3. Notwithstanding any other provision of sections 67.750 to 67.799, to the
38 contrary, after August 28, 2004, in any district located in whole or in part in any
39 county of the first classification with more than one hundred eighty-four thousand
40 but less than one hundred eighty-eight thousand inhabitants, upon the expiration
41 of such initial terms of appointment and on the expiration of any subsequent
42 term, the resulting vacancies shall be filled by election at the next regularly
43 scheduled election date throughout the district. In the event that a vacancy
44 exists before the expiration of a term, the governing body of the county shall
45 appoint a member for the remainder of the unexpired term. Board members shall
46 be elected for terms of three years. Such elections shall be held according to this
47 section and the applicable laws of this state. If no person files as a candidate for
48 election to the vacant office within the applicable deadline for filing as a
49 candidate, then the governing body of any such county shall appoint a person to
50 be a member of the board for a term of three years. Any appointed board
51 members shall be eligible to run for office.

52 4. Directors shall immediately after their appointment meet and organize
53 by the election of one of their number president, and by the election of such other
54 officers as they may deem necessary. The directors shall make and adopt such
55 bylaws, rules and regulations for their guidance and for the government of the
56 parks, neighborhood trails and recreational grounds and facilities as may be
57 expedient, not inconsistent with sections 67.792 to 67.799. They shall have the
58 exclusive control of the expenditures of all money collected to the credit of the
59 regional recreational fund and of the supervision, improvement, care and custody
60 of public parks, neighborhood trails, recreational facilities and grounds owned,

61 maintained or managed by the district. All moneys received for such purposes
62 shall be deposited in the treasury of the county containing the largest portion of
63 the district to the credit of the regional recreational fund and shall be kept
64 separate and apart from the other moneys of such county. Such board shall have
65 power to purchase or otherwise secure ground to be used for such parks,
66 neighborhood trails, recreational grounds and facilities, shall have power to
67 appoint suitable persons to maintain such parks, neighborhood trails and
68 recreational facilities and administer recreational programs and fix their
69 compensation, and shall have power to remove such appointees.

70 5. The board of directors may issue debt for the district pursuant to
71 section 67.798.

72 6. If a county, or a portion of a county, not previously part of any district,
73 shall enter a district, the executives of the new member county and any previous
74 member counties shall promptly meet to apportion the board seats among the
75 counties participating in the enlarged district. All purchases in excess of ten
76 thousand dollars used in the construction or maintenance of any public park,
77 neighborhood trail or recreational facility in the regional recreation district shall
78 be made pursuant to the lowest and best bid standard as provided in section
79 34.040, RSMo, or pursuant to the lowest and best proposal standard as provided
80 in section 34.042, RSMo. The board of the district shall have the same discretion,
81 powers and duties as the commissioner of administration has in sections 34.040
82 and 34.042, RSMo.

83 **7. Notwithstanding other provisions of this section to the**
84 **contrary, when a regional recreational district lies completely within**
85 **any county of the first classification with more than one hundred**
86 **thirty-five thousand four hundred but fewer than one hundred thirty-**
87 **five thousand five hundred inhabitants on land owned solely by the**
88 **county, the governing body of the county shall have exclusive control**
89 **of the expenditures of all moneys collected to the credit of the regional**
90 **recreational fund, and of the supervision, improvement, care, and**
91 **custody of public parks, neighborhood trails, recreational facilities, and**
92 **grounds owned, maintained, or managed by the county within the**
93 **district.**

 67.997. 1. The governing body of any county of the third
2 classification without a township form of government and with more
3 than eighteen thousand one hundred but fewer than eighteen thousand

4 two hundred inhabitants may impose, by order or ordinance, a sales tax
5 on all retail sales made within the county which are subject to sales tax
6 under chapter 144, RSMo. The tax authorized in this section shall not
7 exceed one-fourth of one percent, and shall be imposed solely for the
8 purpose of funding senior services and youth programs provided by the
9 county. One-half of all revenue collected under this section shall be
10 used solely to fund any service or activity deemed necessary by the
11 senior service tax commission established in this section, and one-half
12 of all revenue collected under this section shall be used solely to fund
13 all youth programs administered by an existing county community task
14 force. The tax authorized in this section shall be in addition to all
15 other sales taxes imposed by law, and shall be stated separately from
16 all other charges and taxes. The order or ordinance shall not become
17 effective unless the governing body of the county submits to the voters
18 residing within the county at a state general, primary, or special
19 election a proposal to authorize the governing body of the county to
20 impose a tax under this section.

21 2. The ballot of submission for the tax authorized in this section
22 shall be in substantially the following form:

23 Shall (insert the name of the county)
24 impose a sales tax at a rate of (insert rate of percent) percent,
25 with half of the revenue from the tax to be used solely to fund senior
26 services provided by the county and half of the revenue from the tax to
27 be used solely to fund youth programs provided by the county?

28 ☐ YES ☐ NO

29 If you are in favor of the question, place an "X" in the box opposite
30 "YES". If you are opposed to the question, place an "X" in the box
31 opposite "NO".

32 If a majority of the votes cast on the question by the qualified voters
33 voting thereon are in favor of the question, then the tax shall become
34 effective on the first day of the second calendar quarter immediately
35 following the approval of the tax or notification to the department of
36 revenue if such tax will be administered by the department of revenue.
37 If a majority of the votes cast on the question by the qualified voters
38 voting thereon are opposed to the question, then the tax shall not
39 become effective unless and until the question is resubmitted under

40 this section to the qualified voters and such question is approved by a
41 majority of the qualified voters voting on the question.

42 3. On or after the effective date of any tax authorized under this
43 section, the county which imposed the tax may adopt one of the two
44 following provisions for the collection and administration of the tax:

45 (1) The county may adopt rules for the internal collection of such
46 tax by the county officers usually responsible for collection and
47 administration of county taxes; or

48 (2) The county may enter into an agreement with the director of
49 the department of revenue for the purpose of collecting the tax
50 authorized in this section. In the event the county enters into an
51 agreement with the director of revenue for the collection of the tax, on
52 or after the effective date of the tax the director of revenue shall be
53 responsible for the administration, collection, enforcement, and
54 operation of the tax, and sections 32.085 and 32.087, RSMo, shall
55 apply. All revenue collected under this section by the director of the
56 department of revenue on behalf of any county, except for one percent
57 for the cost of collection which shall be deposited in the state's general
58 revenue fund, shall be deposited in a special trust fund, which is
59 hereby created and shall be known as the "Senior Services and Youth
60 Programs Sales Tax Trust Fund", and shall be used solely for the
61 designated purposes. Moneys in the fund shall not be deemed to be
62 state funds, and shall not be commingled with any funds of the
63 state. The director may make refunds from the amounts in the trust
64 fund and credited to the county for erroneous payments and
65 overpayments made, and may redeem dishonored checks and drafts
66 deposited to the credit of such county. Any funds in the special trust
67 fund which are not needed for current expenditures shall be invested
68 in the same manner as other funds are invested. Any interest and
69 moneys earned on such investments shall be credited to the fund.

70 4. In order to permit sellers required to collect and report the
71 sales tax to collect the amount required to be reported and remitted,
72 but not to change the requirements of reporting or remitting the tax,
73 or to serve as a levy of the tax, and in order to avoid fractions of
74 pennies, the governing body of the county may authorize the use of a
75 bracket system similar to that authorized in section 144.285, RSMo, and

76 notwithstanding the provisions of that section, this new bracket system
77 shall be used where this tax is imposed and shall apply to all taxable
78 transactions. Beginning with the effective date of the tax, every
79 retailer in the county shall add the sales tax to the sale price, and this
80 tax shall be a debt of the purchaser to the retailer until paid, and shall
81 be recoverable at law in the same manner as the purchase price. For
82 purposes of this section, all retail sales shall be deemed to be
83 consummated at the place of business of the retailer.

84 5. All applicable provisions in sections 144.010 to 144.525, RSMo,
85 governing the state sales tax, and section 32.057, RSMo, the uniform
86 confidentiality provision, shall apply to the collection of the tax, and
87 all exemptions granted to agencies of government, organizations, and
88 persons under sections 144.010 to 144.525, RSMo, are hereby made
89 applicable to the imposition and collection of the tax. The same sales
90 tax permit, exemption certificate, and retail certificate required by
91 sections 144.010 to 144.525, RSMo, for the administration and collection
92 of the state sales tax shall satisfy the requirements of this section, and
93 no additional permit or exemption certificate or retail certificate shall
94 be required; except that, the director of revenue may prescribe a form
95 of exemption certificate for an exemption from the tax. All discounts
96 allowed the retailer under the state sales tax for the collection of and
97 for payment of taxes are hereby allowed and made applicable to the
98 tax. The penalties for violations provided in section 32.057, RSMo, and
99 sections 144.010 to 144.525, RSMo, are hereby made applicable to
100 violations of this section. If any person is delinquent in the payment
101 of the amount required to be paid under this section, or in the event a
102 determination has been made against the person for taxes and penalty
103 under this section, the limitation for bringing suit for the collection of
104 the delinquent tax and penalty shall be the same as that provided in
105 sections 144.010 to 144.525, RSMo.

106 6. The governing body of any county that has adopted the sales
107 tax authorized in this section may submit the question of repeal of the
108 tax to the voters on any date available for elections for the county. The
109 ballot of submission shall be in substantially the following form:

110 Shall (insert the name of the county)
111 repeal the sales tax imposed at a rate of (insert rate of percent)

112 **percent for the purpose of funding senior services and youth programs**
113 **provided by the county?**

114 ☐ **YES** ☐ **NO**

115 **If you are in favor of the question, place an "X" in the box opposite**
116 **"YES". If you are opposed to the question, place an "X" in the box**
117 **opposite "NO".**

118 **If a majority of the votes cast on the question by the qualified voters**
119 **voting thereon are in favor of repeal, that repeal shall become effective**
120 **on December thirty-first of the calendar year in which such repeal was**
121 **approved. If a majority of the votes cast on the question by the**
122 **qualified voters voting thereon are opposed to the repeal, then the sales**
123 **tax authorized in this section shall remain effective until the question**
124 **is resubmitted under this section to the qualified voters and the repeal**
125 **is approved by a majority of the qualified voters voting on the question.**

126 **7. Whenever the governing body of any county that has adopted**
127 **the sales tax authorized in this section receives a petition, signed by**
128 **ten percent of the registered voters of the county voting in the last**
129 **gubernatorial election, calling for an election to repeal the sales tax**
130 **imposed under this section, the governing body shall submit to the**
131 **voters of the county a proposal to repeal the tax. If a majority of the**
132 **votes cast on the question by the qualified voters voting thereon are in**
133 **favor of the repeal, the repeal shall become effective on December**
134 **thirty-first of the calendar year in which such repeal was approved. If**
135 **a majority of the votes cast on the question by the qualified voters**
136 **voting thereon are opposed to the repeal, then the sales tax authorized**
137 **in this section shall remain effective until the question is resubmitted**
138 **under this section to the qualified voters and the repeal is approved by**
139 **a majority of the qualified voters voting on the question.**

140 **8. If the tax is repealed or terminated by any means, all funds**
141 **remaining in the special trust fund shall continue to be used solely for**
142 **the designated purposes, and the county shall notify the director of the**
143 **department of revenue of the action at least thirty days before the**
144 **effective date of the repeal and the director may order retention in the**
145 **trust fund, for a period of one year, of two percent of the amount**
146 **collected after receipt of such notice to cover possible refunds or**
147 **overpayment of the tax and to redeem dishonored checks and drafts**

148 **deposited to the credit of such accounts. After one year has elapsed**
149 **after the effective date of abolition of the tax in such county, the**
150 **director shall remit the balance in the account to the county and close**
151 **the account of that county. The director shall notify each county of**
152 **each instance of any amount refunded or any check redeemed from**
153 **receipts due the county.**

154 **9. Each county imposing the tax authorized in this section shall**
155 **establish a senior services tax commission to administer the portion of**
156 **the sales tax revenue dedicated to providing senior services. Such**
157 **commission shall consist of seven members appointed by the county**
158 **commission. The county commission shall determine the qualifications,**
159 **terms of office, compensation, powers, duties, restrictions, procedures,**
160 **and all other necessary functions of the commission.**

67.1003. 1. The governing body of any city or county, other than a city or
2 county already imposing a tax on the charges for all sleeping rooms paid by the
3 transient guests of hotels and motels situated in such city or county or a portion
4 thereof pursuant to any other law of this state, having more than three hundred
5 fifty hotel and motel rooms inside such city or county or (1) a county of the third
6 classification with a population of more than seven thousand but less than seven
7 thousand four hundred inhabitants; (2) or a third class city with a population of
8 greater than ten thousand but less than eleven thousand located in a county of
9 the third classification with a township form of government with a population of
10 more than thirty thousand; (3) or a county of the third classification with a
11 township form of government with a population of more than twenty thousand but
12 less than twenty-one thousand; (4) or any third class city with a population of
13 more than eleven thousand but less than thirteen thousand which is located in
14 a county of the third classification with a population of more than twenty-three
15 thousand but less than twenty-six thousand; (5) or any city of the third
16 classification with more than ten thousand five hundred but fewer than ten
17 thousand six hundred inhabitants; **(6) or any city of the third classification**
18 **with more than twenty-six thousand three hundred but fewer than**
19 **twenty-six thousand seven hundred inhabitants** may impose a tax on the
20 charges for all sleeping rooms paid by the transient guests of hotels or motels
21 situated in the city or county or a portion thereof, which shall be not more than
22 five percent per occupied room per night, except that such tax shall not become
23 effective unless the governing body of the city or county submits to the voters of

24 the city or county at a state general or primary election a proposal to authorize
25 the governing body of the city or county to impose a tax pursuant to this
26 section. The tax authorized by this section shall be in addition to the charge for
27 the sleeping room and shall be in addition to any and all taxes imposed by law
28 and the proceeds of such tax shall be used by the city or county solely for the
29 promotion of tourism. Such tax shall be stated separately from all other charges
30 and taxes.

31 2. Notwithstanding any other provision of law to the contrary, the tax
32 authorized in this section shall not be imposed in any city or county already
33 imposing such tax pursuant to any other law of this state, except that cities of the
34 third class having more than two thousand five hundred hotel and motel rooms,
35 and located in a county of the first classification in which and where another tax
36 on the charges for all sleeping rooms paid by the transient guests of hotels and
37 motels situated in such county is imposed, may impose the tax authorized by this
38 section of not more than one-half of one percent per occupied room per night.

39 3. The ballot of submission for the tax authorized in this section shall be
40 in substantially the following form:

41 Shall (insert the name of the city or county) impose a tax on the charges
42 for all sleeping rooms paid by the transient guests of hotels and motels situated
43 in (name of city or county) at a rate of (insert rate of percent) percent for the sole
44 purpose of promoting tourism?

45 ☐ YES ☐ NO

46 4. As used in this section, "transient guests" means a person or persons
47 who occupy a room or rooms in a hotel or motel for thirty-one days or less during
48 any calendar quarter.

**67.1181. Any political subdivision authorized by this chapter to
2 collect and expend tax revenues imposed by such political subdivision
3 for the advertising and promotion of tourism shall perform, or cause to
4 be performed, an audit of its finances at least once every five calendar
5 years if no other statutory auditing requirement exists for such
6 political subdivision. The political subdivision shall pay the actual cost
7 of the audit from the revenues for operating costs. The first such audit
8 required by this section shall be completed no later than January 1,
9 2008.**

67.1360. The governing body of:

- 2 (1) A city with a population of more than seven thousand and less than
3 seven thousand five hundred;
- 4 (2) A county with a population of over nine thousand six hundred and less
5 than twelve thousand which has a total assessed valuation of at least sixty-three
6 million dollars, if the county submits the issue to the voters of such county prior
7 to January 1, 2003;
- 8 (3) A third class city which is the county seat of a county of the third
9 classification without a township form of government with a population of at least
10 twenty-five thousand but not more than thirty thousand inhabitants;
- 11 (4) Any fourth class city having, according to the last federal decennial
12 census, a population of more than one thousand eight hundred fifty inhabitants
13 but less than one thousand nine hundred fifty inhabitants in a county of the first
14 classification with a charter form of government and having a population of
15 greater than six hundred thousand but less than nine hundred thousand
16 inhabitants;
- 17 (5) Any city having a population of more than three thousand but less
18 than eight thousand inhabitants in a county of the fourth classification having
19 a population of greater than forty-eight thousand inhabitants;
- 20 (6) Any city having a population of less than two hundred fifty inhabitants
21 in a county of the fourth classification having a population of greater than
22 forty-eight thousand inhabitants;
- 23 (7) Any fourth class city having a population of more than two thousand
24 five hundred but less than three thousand inhabitants in a county of the third
25 classification having a population of more than twenty-five thousand but less
26 than twenty-seven thousand inhabitants;
- 27 (8) Any third class city with a population of more than three thousand two
28 hundred but less than three thousand three hundred located in a county of the
29 third classification having a population of more than thirty-five thousand but less
30 than thirty-six thousand;
- 31 (9) Any county of the second classification without a township form of
32 government and a population of less than thirty thousand;
- 33 (10) Any city of the fourth class in a county of the second classification
34 without a township form of government and a population of less than thirty
35 thousand;
- 36 (11) Any county of the third classification with a township form of
37 government and a population of at least twenty-eight thousand but not more than

38 thirty thousand;

39 (12) Any city of the fourth class with a population of more than one
40 thousand eight hundred but less than two thousand in a county of the third
41 classification with a township form of government and a population of at least
42 twenty-eight thousand but not more than thirty thousand;

43 (13) Any city of the third class with a population of more than seven
44 thousand two hundred but less than seven thousand five hundred within a county
45 of the third classification with a population of more than twenty-one thousand but
46 less than twenty-three thousand;

47 (14) Any fourth class city having a population of more than two thousand
48 eight hundred but less than three thousand one hundred inhabitants in a county
49 of the third classification with a township form of government having a
50 population of more than eight thousand four hundred but less than nine thousand
51 inhabitants;

52 (15) Any fourth class city with a population of more than four hundred
53 seventy but less than five hundred twenty inhabitants located in a county of the
54 third classification with a population of more than fifteen thousand nine hundred
55 but less than sixteen thousand inhabitants;

56 (16) Any third class city with a population of more than three thousand
57 eight hundred but less than four thousand inhabitants located in a county of the
58 third classification with a population of more than fifteen thousand nine hundred
59 but less than sixteen thousand inhabitants;

60 (17) Any fourth class city with a population of more than four thousand
61 three hundred but less than four thousand five hundred inhabitants located in
62 a county of the third classification without a township form of government with
63 a population greater than sixteen thousand but less than sixteen thousand two
64 hundred inhabitants;

65 (18) Any fourth class city with a population of more than two thousand
66 four hundred but less than two thousand six hundred inhabitants located in a
67 county of the first classification without a charter form of government with a
68 population of more than fifty-five thousand but less than sixty thousand
69 inhabitants;

70 (19) Any fourth class city with a population of more than two thousand
71 five hundred but less than two thousand six hundred inhabitants located in a
72 county of the third classification with a population of more than nineteen
73 thousand one hundred but less than nineteen thousand two hundred inhabitants;

74 (20) Any county of the third classification without a township form of
75 government with a population greater than sixteen thousand but less than
76 sixteen thousand two hundred inhabitants;

77 (21) Any county of the second classification with a population of more
78 than forty-four thousand but less than fifty thousand inhabitants;

79 (22) Any third class city with a population of more than nine thousand
80 five hundred but less than nine thousand seven hundred inhabitants located in
81 a county of the first classification without a charter form of government and with
82 a population of more than one hundred ninety-eight thousand but less than one
83 hundred ninety-eight thousand two hundred inhabitants;

84 (23) Any city of the fourth classification with more than five thousand two
85 hundred but less than five thousand three hundred inhabitants located in a
86 county of the third classification without a township form of government and with
87 more than twenty-four thousand five hundred but less than twenty-four thousand
88 six hundred inhabitants;

89 (24) Any third class city with a population of more than nineteen
90 thousand nine hundred but less than twenty thousand in a county of the first
91 classification without a charter form of government and with a population of more
92 than one hundred ninety-eight thousand but less than one hundred ninety-eight
93 thousand two hundred inhabitants;

94 (25) Any city of the fourth classification with more than two thousand six
95 hundred but less than two thousand seven hundred inhabitants located in any
96 county of the third classification without a township form of government and with
97 more than fifteen thousand three hundred but less than fifteen thousand four
98 hundred inhabitants;

99 (26) Any county of the third classification without a township form of
100 government and with more than fourteen thousand nine hundred but less than
101 fifteen thousand inhabitants;

102 (27) Any city of the fourth classification with more than five thousand four
103 hundred but fewer than five thousand five hundred inhabitants and located in
104 more than one county;

105 (28) Any city of the fourth classification with more than six thousand
106 three hundred but fewer than six thousand five hundred inhabitants and located
107 in more than one county **through the creation of a tourism district which**
108 **may include, in addition to the geographic area of such city, the area**
109 **encompassed by the portion of the school district, located within a**

110 **county of the first classification with more than ninety-three thousand**
111 **eight hundred but fewer than ninety-three thousand nine hundred**
112 **inhabitants, having an average daily attendance for school year 2005**
113 **between one thousand eight hundred fifty and one thousand nine**
114 **hundred;**

115 (29) Any city of the fourth classification with more than seven thousand
116 seven hundred but less than seven thousand eight hundred inhabitants located
117 in a county of the first classification with more than ninety-three thousand eight
118 hundred but less than ninety-three thousand nine hundred inhabitants;

119 (30) Any city of the fourth classification with more than two thousand
120 nine hundred but less than three thousand inhabitants located in a county of the
121 first classification with more than seventy-three thousand seven hundred but less
122 than seventy-three thousand eight hundred inhabitants; or

123 (31) Any city of the third classification with more than nine thousand
124 three hundred but less than nine thousand four hundred inhabitants;

125 may impose a tax on the charges for all sleeping rooms paid by the transient
126 guests of hotels, motels, bed and breakfast inns and campgrounds and any
127 docking facility which rents slips to recreational boats which are used by
128 transients for sleeping, which shall be at least two percent, but not more than
129 five percent per occupied room per night, except that such tax shall not become
130 effective unless the governing body of the city or county submits to the voters of
131 the city or county at a state general, primary or special election, a proposal to
132 authorize the governing body of the city or county to impose a tax pursuant to the
133 provisions of this section and section 67.1362. The tax authorized by this section
134 and section 67.1362 shall be in addition to any charge paid to the owner or
135 operator and shall be in addition to any and all taxes imposed by law and the
136 proceeds of such tax shall be used by the city or county solely for funding the
137 promotion of tourism. Such tax shall be stated separately from all other charges
138 and taxes.

67.1451. 1. If a district is a political subdivision, the election and
2 qualifications of members to the district's board of directors shall be in
3 accordance with this section. If a district is a not-for-profit corporation, the
4 election and qualification of members to its board of directors shall be in
5 accordance with chapter 355, RSMo.

6 2. The district shall be governed by a board consisting of at least five but
7 not more than thirty directors. Each director shall, during his or her entire term,

8 be:

9 (1) At least eighteen years of age; and

10 (2) Be either:

11 (a) An owner, as defined in section 67.1401, of real property or of a
12 business operating within the district; or

13 (b) [If in a home rule city with more than one hundred fifty-one thousand
14 five hundred but fewer than one hundred fifty-one thousand six hundred
15 inhabitants, a legally authorized representative of an owner of real property
16 located within the district.] If there are less than five owners of real property
17 located within a district, the board may be comprised of up to five legally
18 authorized representatives of any of the owners of real property located within
19 the district; or

20 (c) A registered voter residing within the district; and

21 (3) Any other qualifications set forth in the petition establishing the
22 district.

23 3. If the district is a political subdivision, the board shall be elected or
24 appointed, as provided in the petition.

25 4. If the board is to be elected, the procedure for election shall be as
26 follows:

27 (1) The municipal clerk shall specify a date on which the election shall
28 occur which date shall be a Tuesday and shall not be earlier than the tenth
29 Tuesday, and shall not be later than the fifteenth Tuesday, after the effective
30 date of the ordinance adopted to establish the district;

31 (2) The election shall be conducted in the same manner as provided for in
32 section 67.1551, provided that the published notice of the election shall contain
33 the information required by section 67.1551 for published notices, except that it
34 shall state that the purpose of the election is for the election of directors, in lieu
35 of the information related to taxes;

36 (3) Candidates shall pay the sum of five dollars as a filing fee and shall
37 file not later than the second Tuesday after the effective date of the ordinance
38 establishing the district with the municipal clerk a statement under oath that he
39 or she possesses all of the qualifications set out in this section for a
40 director. Thereafter, such candidate shall have his or her name placed on the
41 ballot as a candidate for director;

42 (4) The director or directors to be elected shall be elected at large. The
43 person receiving the most votes shall be elected to the position having the longest

44 term; the person receiving the second highest votes shall be elected to the
45 position having the next longest term and so forth. For any district formed prior
46 to August 28, 2003, of the initial directors, one-half shall serve for a two-year
47 term, one-half shall serve for a four-year term and if an odd number of directors
48 are elected, the director receiving the least number of votes shall serve for a
49 two-year term, until such director's successor is elected. For any district formed
50 on or after August 28, 2003, for the initial directors, one-half shall serve for a
51 two-year term, and one-half shall serve for the term specified by the district
52 pursuant to subdivision (5) of this subsection, and if an odd number of directors
53 are elected, the director receiving the least number of votes shall serve for a
54 two-year term, until such director's successor is elected;

55 (5) Successor directors shall be elected in the same manner as the initial
56 directors. The date of the election of successor directors shall be specified by the
57 municipal clerk which date shall be a Tuesday and shall not be later than the
58 date of the expiration of the stated term of the expiring director. Each successor
59 director shall serve a term for the length specified prior to the election by the
60 district, which term shall be at least three years and not more than four years,
61 and shall continue until such director's successor is elected. In the event of a
62 vacancy on the board of directors, the remaining directors shall elect an interim
63 director to fill the vacancy for the unexpired term.

64 5. If the petition provides that the board is to be appointed by the
65 municipality, such appointments shall be made by the chief elected officer of the
66 municipality with the consent of the governing body of the municipality. For any
67 district formed prior to August 28, 2003, of the initial appointed directors,
68 one-half of the directors shall be appointed to serve for a two-year term and the
69 remaining one-half shall be appointed to serve for a four-year term until such
70 director's successor is appointed; provided that, if there is an odd number of
71 directors, the last person appointed shall serve a two-year term. For any district
72 formed on or after August 28, 2003, of the initial appointed directors, one-half
73 shall be appointed to serve for a two-year term, and one-half shall be appointed
74 to serve for the term specified by the district for successor directors pursuant to
75 this subsection, and if an odd number of directors are appointed, the last person
76 appointed shall serve for a two-year term; provided that each director shall serve
77 until such director's successor is appointed. Successor directors shall be
78 appointed in the same manner as the initial directors and shall serve for a term
79 of years specified by the district prior to the appointment, which term shall be at

80 least three years and not more than four years.

81 6. If the petition states the names of the initial directors, those directors
82 shall serve for the terms specified in the petition and successor directors shall be
83 determined either by the above-listed election process or appointment process as
84 provided in the petition.

85 7. Any director may be removed for cause by a two-thirds affirmative vote
86 of the directors of the board. Written notice of the proposed removal shall be
87 given to all directors prior to action thereon.

88 8. The board is authorized to act on behalf of the district, subject to
89 approval of qualified voters as required in this section; except that, all official
90 acts of the board shall be by written resolution approved by the board.

67.1545. 1. Any district formed as a political subdivision may impose by
2 resolution a district sales and use tax on all retail sales made in such district
3 which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo,
4 except sales of motor vehicles, trailers, boats or outboard motors and sales to
5 public utilities. Any sales and use tax imposed pursuant to this section may be
6 imposed [at a rate of one-eighth of one percent, one-fourth of one percent,
7 three-eighths of one percent, one-half of one percent or one percent] **in**
8 **increments of one-eighth of one percent, up to a maximum of one**
9 **percent.** Such district sales and use tax may be imposed for any district purpose
10 designated by the district in its ballot of submission to its qualified voters; except
11 that, no resolution adopted pursuant to this section shall become effective unless
12 the board of directors of the district submits to the qualified voters of the district,
13 by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this
14 section. If a majority of the votes cast by the qualified voters on the proposed
15 sales tax are in favor of the sales tax, then the resolution is adopted. If a
16 majority of the votes cast by the qualified voters are opposed to the sales tax,
17 then the resolution is void.

18 2. The ballot shall be substantially in the following form:

19 Shall the (insert name of district) Community
20 Improvement District impose a community improvement districtwide sales and
21 use tax at the maximum rate of (insert amount) for a period of
22 (insert number) years from the date on which such tax is first imposed
23 for the purpose of providing revenue for (insert
24 general description of the purpose)?

25 ☐ YES ☐ NO

26 If you are in favor of the question, place an "X" in the box opposite "Yes". If you
27 are opposed to the question, place an "X" in the box opposite "No".

28 3. Within ten days after the qualified voters have approved the imposition
29 of the sales and use tax, the district shall, in accordance with section 32.097,
30 RSMo, notify the director of the department of revenue. The sales and use tax
31 authorized by this section shall become effective on the first day of the second
32 calendar quarter after the director of the department of revenue receives notice
33 of the adoption of such tax.

34 4. The director of the department of revenue shall collect any tax adopted
35 pursuant to this section pursuant to section 32.087, RSMo.

36 5. In each district in which a sales and use tax is imposed pursuant to
37 this section, every retailer shall add such additional tax imposed by the district
38 to such retailer's sale price, and when so added such tax shall constitute a part
39 of the purchase price, shall be a debt of the purchaser to the retailer until paid
40 and shall be recoverable at law in the same manner as the purchase price.

41 6. In order to allow retailers to collect and report the sales and use tax
42 authorized by this section as well as all other sales and use taxes required by law
43 in the simplest and most efficient manner possible, a district may establish
44 appropriate brackets to be used in the district imposing a tax pursuant to this
45 section in lieu of the brackets provided in section 144.285, RSMo.

46 7. The penalties provided in sections 144.010 to 144.525, RSMo, shall
47 apply to violations of this section.

48 8. All revenue received by the district from a sales and use tax imposed
49 pursuant to this section which is designated for a specific purpose shall be
50 deposited into a special trust fund and expended solely for such purpose. Upon
51 the expiration of any sales and use tax adopted pursuant to this section, all funds
52 remaining in the special trust fund shall continue to be used solely for the
53 specific purpose designated in the resolution adopted by the qualified voters. Any
54 funds in such special trust fund which are not needed for current expenditures
55 may be invested by the board of directors pursuant to applicable laws relating to
56 the investment of other district funds.

57 9. A district may repeal by resolution any sales and use tax imposed
58 pursuant to this section before the expiration date of such sales and use tax
59 unless the repeal of such sales and use tax will impair the district's ability to

60 repay any liabilities the district has incurred, moneys the district has borrowed
61 or obligation the district has issued to finance any improvements or services
62 rendered for the district.

67.2040. 1. The governing body of any county of the third
2 classification without a township form of government and with more
3 than forty-one thousand one hundred but fewer than forty-one
4 thousand two hundred inhabitants may impose, by order or ordinance,
5 a sales tax on all retail sales made within the county which are subject
6 to sales tax under chapter 144, RSMo. The tax authorized in this
7 section shall be equal to one-eighth of one percent, and shall be
8 imposed solely for the purpose of funding construction for a shelter for
9 women and children, as defined in section 455.200, RSMo. The tax
10 authorized in this section shall be in addition to all other sales taxes
11 imposed by law, and shall be stated separately from all other charges
12 and taxes. The order or ordinance shall not become effective unless the
13 governing body of the county submits to the voters residing within the
14 county at a state general, primary, or special election, a proposal to
15 authorize the governing body of the county to impose a tax under this
16 section.

17 2. The ballot of submission for the tax authorized in this section
18 shall be in substantially the following form:

19 Shall (insert the name of the political
20 subdivision) impose a sales tax at a rate of (insert rate of
21 percent) percent, solely for the purpose of funding construction for a
22 shelter for women and children?

23 ☐ YES ☐ NO

24 If you are in favor of the question, place an "X" in the box opposite
25 "YES". If you are opposed to the question, place an "X" in the box
26 opposite "NO".

27 If a majority of the votes cast on the question by the qualified voters
28 voting thereon are in favor of the question, then the tax shall become
29 effective on the first day of the second calendar quarter immediately
30 following notification to the department of revenue. If a majority of the
31 votes cast on the question by the qualified voters voting thereon are
32 opposed to the question, then the tax shall not become effective unless
33 and until the question is resubmitted under this section to the qualified

34 voters and such question is approved by a majority of the qualified
35 voters voting on the question.

36 3. All revenue collected under this section by the director of the
37 department of revenue on behalf of any county, except for one percent
38 for the cost of collection which shall be deposited in the state's general
39 revenue fund, shall be deposited in a special trust fund, which is
40 hereby created and shall be known as the "Women's and Children's
41 Shelter Sales Tax Fund", and shall be used solely for the designated
42 purposes. Moneys in the fund shall not be deemed to be state funds,
43 and shall not be commingled with any funds of the state. The director
44 may make refunds from the amounts in the trust fund and credited to
45 the county for erroneous payments and overpayments made, and may
46 redeem dishonored checks and drafts deposited to the credit of such
47 county. Any funds in the special trust fund which are not needed for
48 current expenditures shall be invested in the same manner as other
49 funds are invested. Any interest and moneys earned on such
50 investments shall be credited to the fund.

51 4. On or after the effective date of the tax, the director of
52 revenue shall be responsible for the administration, collection,
53 enforcement, and operation of the tax, and sections 32.085 and 32.087,
54 RSMo, shall apply. In order to permit sellers required to collect and
55 report the sales tax to collect the amount required to be reported and
56 remitted, but not to change the requirements of reporting or remitting
57 the tax, or to serve as a levy of the tax, and in order to avoid fractions
58 of pennies, the governing body of the county may authorize the use of
59 a bracket system similar to that authorized in section 144.285, RSMo,
60 and notwithstanding the provisions of that section, this new bracket
61 system shall be used where this tax is imposed and shall apply to all
62 taxable transactions. Beginning with the effective date of the tax,
63 every retailer in the county shall add the sales tax to the sale price,
64 and this tax shall be a debt of the purchaser to the retailer until paid,
65 and shall be recoverable at law in the same manner as the purchase
66 price. For purposes of this section, all retail sales shall be deemed to
67 be consummated at the place of business of the retailer.

68 5. All applicable provisions in sections 144.010 to 144.525, RSMo,
69 governing the state sales tax, and section 32.057, RSMo, the uniform

70 confidentiality provision, shall apply to the collection of the tax, and
71 all exemptions granted to agencies of government, organizations, and
72 persons under sections 144.010 to 144.525, RSMo, are hereby made
73 applicable to the imposition and collection of the tax. The same sales
74 tax permit, exemption certificate, and retail certificate required by
75 sections 144.010 to 144.525, RSMo, for the administration and collection
76 of the state sales tax shall satisfy the requirements of this section, and
77 no additional permit or exemption certificate or retail certificate shall
78 be required; except that, the director of revenue may prescribe a form
79 of exemption certificate for an exemption from the tax. All discounts
80 allowed the retailer under the state sales tax for the collection of and
81 for payment of taxes are hereby allowed and made applicable to the
82 tax. The penalties for violations provided in section 32.057, RSMo, and
83 sections 144.010 to 144.525, RSMo, are hereby made applicable to
84 violations of this section. If any person is delinquent in the payment
85 of the amount required to be paid under this section, or in the event a
86 determination has been made against the person for taxes and penalty
87 under this section, the limitation for bringing suit for the collection of
88 the delinquent tax and penalty shall be the same as that provided in
89 sections 144.010 to 144.525, RSMo.

90 6. Any sales tax imposed under this section shall expire three
91 years after the date such tax becomes effective, unless such tax is
92 repealed under this section before the expiration date provided for in
93 this subsection.

94 7. The governing body of any county that has adopted the sales
95 tax authorized in this section may submit the question of repeal of the
96 tax to the voters on any date available for elections for the county. The
97 ballot of submission shall be in substantially the following form:

98 Shall (insert the name of the political
99 subdivision) repeal the sales tax imposed at a rate of (insert rate
100 of percent) percent for the purpose of funding construction for a
101 shelter for women and children?

102 ☐ YES ☐ NO

103 If you are in favor of the question, place an "X" in the box opposite
104 "YES". If you are opposed to the question, place an "X" in the box
105 opposite "NO".

106 If a majority of the votes cast on the question by the qualified voters
107 voting thereon are in favor of repeal, that repeal shall become effective
108 on December thirty-first of the calendar year in which such repeal was
109 approved. If a majority of the votes cast on the question by the
110 qualified voters voting thereon are opposed to the repeal, then the sales
111 tax authorized in this section shall remain effective until the question
112 is resubmitted under this section to the qualified voters and the repeal
113 is approved by a majority of the qualified voters voting on the question.

114 8. Whenever the governing body of any county that has adopted
115 the sales tax authorized in this section receives a petition, signed by
116 ten percent of the registered voters of the county voting in the last
117 gubernatorial election, calling for an election to repeal the sales tax
118 imposed under this section, the governing body shall submit to the
119 voters of the county a proposal to repeal the tax. If a majority of the
120 votes cast on the question by the qualified voters voting thereon are in
121 favor of the repeal, the repeal shall become effective on December
122 thirty-first of the calendar year in which such repeal was approved. If
123 a majority of the votes cast on the question by the qualified voters
124 voting thereon are opposed to the repeal, then the sales tax authorized
125 in this section shall remain effective until the question is resubmitted
126 under this section to the qualified voters and the repeal is approved by
127 a majority of the qualified voters voting on the question.

128 9. If the tax is repealed or terminated by any means, all funds
129 remaining in the special trust fund shall continue to be used solely for
130 the designated purposes, and the county shall notify the director of the
131 department of revenue of the action at least thirty days before the
132 effective date of the repeal and the director may order retention in the
133 trust fund, for a period of one year, of two percent of the amount
134 collected after receipt of such notice to cover possible refunds or
135 overpayment of the tax and to redeem dishonored checks and drafts
136 deposited to the credit of such accounts. After one year has elapsed
137 after the effective date of abolition of the tax in such county, the
138 director shall remit the balance in the account to the county and close
139 the account of that county. The director shall notify each county of
140 each instance of any amount refunded or any check redeemed from
141 receipts due the county.

67.2500. 1. **A theater, cultural arts, and entertainment district**
2 **may be established in the manner provided in section 67.2505** by the
3 governing body **of any county set forth in this section or the governing**
4 **body** of any city, town, or village that is within:

5 **(1)** A first class county with a charter form of government with a
6 population over two hundred fifty thousand that adjoins a first class county with
7 a charter form of government with a population over nine hundred thousand[, or
8 that is within];

9 **(2)** Any county with a charter form of government and with more than
10 two hundred fifty thousand but less than three hundred fifty thousand
11 inhabitants[, may establish a theater, cultural arts, and entertainment district
12 in the manner provided in section 67.2505.];

13 **(3)** Any county of the first classification with more than
14 ninety-three thousand eight hundred but fewer than ninety-three
15 thousand nine hundred inhabitants;

16 **(4)** Any county of the first classification with more than one
17 hundred eighty-four thousand but fewer than one hundred eighty-eight
18 thousand inhabitants; or

19 **(5)** Any county with a charter form of government and with more
20 than six hundred thousand but fewer than seven hundred thousand
21 inhabitants.

22 2. Sections 67.2500 to 67.2530 shall be known as the "Theater, Cultural
23 Arts, and Entertainment District Act".

24 3. As used in sections 67.2500 to 67.2530, the following terms mean:

25 (1) "District", a theater, cultural arts, and entertainment district
26 organized under this section;

27 (2) "Qualified electors", "qualified voters", or "voters", registered voters
28 residing within the district or subdistrict, or proposed district or subdistrict, who
29 have registered to vote pursuant to chapter 115, RSMo, or, if there are no persons
30 eligible to be registered voters residing in the district or subdistrict, proposed
31 district or subdistrict, property owners, including corporations and other entities,
32 that are owners of real property;

33 (3) "Registered voters", persons qualified and registered to vote pursuant
34 to chapter 115, RSMo; and

35 (4) "Subdistrict", a subdivision of a district, but not a separate political
36 subdivision, created for the purposes specified in subsection 5 of section 67.2505.

67.2510. As a complete alternative to the procedure establishing a district
2 set forth in section 67.2505, **a theater, cultural arts, and entertainment**
3 **district may be established in the manner provided in section 67.2515**
4 **by a circuit court with jurisdiction over any county set forth in this section**
5 **or any city, town, or village that is within:**

6 (1) A first class county with a charter form of government with a
7 population over two hundred fifty thousand that adjoins a first class county with
8 a charter form of government with a population over nine hundred thousand[, or
9 that is within];

10 (2) Any county with a charter form of government and with more than
11 two hundred fifty thousand but less than three hundred fifty thousand
12 inhabitants[, may establish a theater, cultural arts, and entertainment district
13 in the manner provided in section 67.2515.];

14 (3) Any county of the first classification with more than
15 ninety-three thousand eight hundred but fewer than ninety-three
16 thousand nine hundred inhabitants;

17 (4) Any county of the first classification with more than one
18 hundred eighty-four thousand but fewer than one hundred eighty-eight
19 thousand inhabitants; or

20 (5) Any county with a charter form of government and with more
21 than six hundred thousand but fewer than seven hundred thousand
22 inhabitants.

67.2715. 1. The governing body of any city of the third
2 classification with more than ten thousand eight hundred but less than
3 ten thousand nine hundred inhabitants located at least partly within
4 a county of the first classification with more than one hundred
5 eighty-four thousand but less than one hundred eighty-eight thousand
6 inhabitants is hereby authorized to impose, by ordinance or order, a
7 sales tax in the amount of up to one-half of one percent on all retail
8 sales made in such city that are subject to taxation under the
9 provisions of sections 144.010 to 144.525, RSMo, for the purpose of
10 constructing, equipping, operating, and maintaining a community
11 center for such city, which may be funded by issuing bonds that will be
12 retired by the revenues received from the sales tax authorized by this
13 section or the retirement of debt under previously authorized bonded
14 indebtedness. The tax authorized by this section shall be in addition

15 to any and all other sales taxes allowed by law, except that no
16 ordinance or order imposing a sales tax under the provisions of this
17 section shall be effective unless the governing body of the city submits
18 to the voters of the city, at a county or state general, primary, or
19 special election, a proposal to authorize the governing body of the city
20 to impose a tax.

21 2. The ballot of submission shall contain, but need not be limited
22 to:

23 (1) If the proposal submitted involves only authorization to
24 impose the tax authorized by this section, the following language:

25 "Shall the municipality of.....(municipality's
26 name) impose a sales tax of (insert amount) for the purpose of
27 constructing, equipping, operating, and maintaining a community
28 center, which may include the retirement of debt under previously
29 authorized bonded indebtedness?"

30 ☐ YES ☐ NO

31 If you are in favor of the question, place an "X" in the box opposite
32 "Yes". If you are opposed to the question, place an "X" in the box
33 opposite "No"; or

34 (2) If the proposal submitted involves authorization to issue
35 bonds and repay such bonds with revenues from the tax authorized by
36 this section, the following language:

37 "Shall the municipality of.....(municipality's name)
38 issue bonds in the amount of (insert amount) to fund the cost of
39 constructing, equipping, operating, and maintaining a community
40 center impose a sales tax of(insert amount) to repay bonds?"

41 ☐ YES ☐ NO

42 If you are in favor of the question, place an "X" in the box opposite
43 "Yes". If you are opposed to the question, place an "X" in the box
44 opposite "No".

45 If a majority of the votes cast on the proposal by the qualified voters
46 voting thereon are in favor of the proposal, including when the
47 proposal authorizes the reduction of debt under previously authorized
48 bonded indebtedness under subdivision (1) of this subsection, then the
49 ordinance or order and any amendments thereto shall be in effect,

50 except that any proposal submitted under subdivision (2) of this
51 subsection to issue bonds and impose a sales tax to retire such bonds
52 must be approved by the constitutionally required percentage of the
53 voters voting thereon to become effective. If a majority of the votes
54 cast by the qualified voters voting are opposed to the proposal, then the
55 governing body of the municipality shall have no power to issue any
56 bonds or impose the sales tax authorized in this section unless and
57 until the governing body of the municipality shall again have submitted
58 another proposal to authorize the governing body of the municipality
59 to issue any bonds or impose the sales tax authorized by this section,
60 and such proposal is approved by the requisite majority of the qualified
61 voters voting thereon; however, in no event shall a proposal under this
62 section be submitted to the voters sooner than twelve months from the
63 date of the last proposal pursuant to this section. If a majority of the
64 votes cast on the question by the qualified voters voting thereon are in
65 favor of the question, then the tax shall become effective on the first
66 day of the second calendar quarter immediately following notification
67 to the department of revenue.

68 3. All revenue received by a city from the tax authorized under
69 the provisions of this section shall be deposited in a special trust fund
70 and shall be used solely for constructing, equipping, operating, and
71 maintaining a community center for such city for so long as the tax
72 shall remain in effect. The provisions of this subsection shall apply
73 only to taxes authorized by this section which have not been imposed
74 to retire bonds issued under this section.

75 4. All revenue received by a municipality that issues bonds under
76 this section and imposes the tax authorized by this section to retire
77 such bonds shall be deposited in a special trust fund and shall be used
78 solely to retire such bonds, except to the extent that such funds are
79 required for the operation and maintenance of the community
80 center. Once all of such bonds have been retired, all funds remaining
81 in the special trust fund required by this subsection shall be used solely
82 for the operation and maintenance of the capital improvements made
83 with the revenue received as a result of the issuance of such
84 bonds. Any funds in the special trust fund required by this subsection
85 which are not needed to meet current obligations under the bonds

86 issued under this section may be invested by the governing body in
87 accordance with applicable laws relating to the investment of other
88 municipal funds. The provisions of this subsection shall apply only to
89 taxes authorized by this section that have been imposed to retire bonds
90 issued under this section.

91 5. No tax imposed under this section for the purpose of retiring
92 bonds issued under this section may be terminated until all of such
93 bonds have been retired.

94 6. Once the tax authorized by this section is abolished or is
95 terminated by any means, all funds remaining in the special trust fund
96 shall be used solely for operating and maintaining the community
97 center for the city. Any funds in such special trust fund that are not
98 needed for current expenditures may be invested by the governing
99 body in accordance with applicable laws relating to the investment of
100 other city funds.

101 7. All sales taxes collected by the director of the department of
102 revenue under this section on behalf of any city, less one percent for
103 cost of collection which shall be deposited in the state's general
104 revenue fund after payment of premiums for surety bonds as provided
105 in section 32.087, RSMo, shall be deposited in a special trust fund,
106 which is hereby created in the state treasury, to be known as the "City
107 Community Center Tax Trust Fund". The moneys in the trust fund shall
108 not be deemed to be state funds and shall not be commingled with any
109 funds of the state. The provisions of section 33.080, RSMo, to the
110 contrary notwithstanding, money in this fund shall not be transferred
111 and placed to the credit of the general revenue fund. The director of
112 the department of revenue shall keep accurate records of the amount
113 of money in the trust and which was collected in each city imposing a
114 sales tax under this section, and the records shall be open to the
115 inspection of officers of the city and the public. Not later than the
116 tenth day of each month the director of the department of revenue shall
117 distribute all moneys deposited in the trust fund during the preceding
118 month to the city that levied the tax. Such funds shall be deposited
119 with the city treasurer of each such city, and all expenditures of funds
120 arising from the trust fund shall be by an appropriation act to be
121 enacted by the governing body of each such city. Expenditures may be

122 made from the fund for any functions authorized in the ordinance or
123 order adopted by the governing body submitting the tax to the voters.

124 8. The director of the department of revenue may authorize the
125 state treasurer to make refunds from the amounts in the trust fund and
126 credited to any city for erroneous payments and overpayments made,
127 and may redeem dishonored checks and drafts deposited to the credit
128 of such cities. If any city abolishes the tax, the city shall notify the
129 director of the department of revenue of the action at least ninety days
130 prior to the effective date of the repeal, and the director of the
131 department of revenue may order retention in the trust fund, for a
132 period of one year, of two percent of the amount collected after receipt
133 of such notice to cover possible refunds or over-payment of the tax and
134 to redeem dishonored checks and drafts deposited to the credit of such
135 accounts. After one year has elapsed after the effective date of
136 abolition of the tax in such city, the director of the department of
137 revenue shall remit the balance in the account to the city and close the
138 account of that city. The director of the department of revenue shall
139 notify each city of each instance of any amount refunded or any check
140 redeemed from receipts due the city.

141 9. Except as modified in this section, all provisions of sections
142 32.085 and 32.087, RSMo, shall apply to the tax imposed pursuant to this
143 section.

71.790. The governing body of any city may establish special business
2 districts in the manner provided hereafter, and upon establishment each such
3 district shall be a body corporate and politic and a political subdivision of the
4 state. The governing body of any home rule city with more than one
5 hundred fifty-one thousand five hundred but fewer than one hundred
6 fifty-one thousand six hundred inhabitants may dissolve a special
7 business district in accordance with the procedure set forth in sections
8 67.950 and 67.955, RSMo; provided, however, that any proceeds from the
9 disposal of assets of the district after payment of all indebtedness shall
10 be used by the governing body of such city in a manner consistent with
11 the purposes of the district and within the boundary of the former
12 district.

71.796. The governing body in establishing and maintaining a business
2 district shall have all the powers necessary to carry out any and all improvements

3 adopted in the ordinance establishing the district including:

4 (1) To close existing streets or alleys or to open new streets and alleys or
5 to widen or narrow existing streets and alleys in whole or in part;

6 (2) To construct or install pedestrian or shopping malls, plazas, sidewalks
7 or moving sidewalks, parks, meeting and display facilities, convention centers,
8 arenas, bus stop shelters, lighting, benches or other seating furniture, sculptures,
9 telephone booths, traffic signs, fire hydrants, kiosks, trash receptacles, marquees,
10 awnings, canopies, walls and barriers, paintings, murals, alleys, shelters, display
11 cases, fountains, rest rooms, information booths, aquariums, aviaries, tunnels and
12 ramps, pedestrian and vehicular overpasses and underpasses, and each and every
13 other useful or necessary or desired improvement;

14 (3) To landscape and plant trees, bushes and shrubbery, flowers and each
15 and every and other kind of decorative planting;

16 (4) To install and operate, or to lease, public music and news facilities;

17 (5) To purchase and operate buses, minibuses, mobile benches, and other
18 modes of transportation;

19 (6) To construct and operate child-care facilities;

20 (7) To lease space within the district for sidewalk café tables and chairs;

21 (8) To construct lakes, dams, and waterways of whatever size;

22 (9) To provide special police or cleaning facilities and personnel for the
23 protection and enjoyment of the property owners and the general public using the
24 facilities of such business district;

25 (10) To maintain, as hereinafter provided, all city owned streets, alleys,
26 malls, bridges, ramps, tunnels, lawns, trees and decorative plantings of each and
27 every nature, and every structure or object of any nature whatsoever constructed
28 or operated by the said municipality;

29 (11) To grant permits for newsstands, sidewalk cafes, and each and every
30 other useful or necessary or desired private usage of public or private property;

31 (12) To prohibit or restrict vehicular traffic on such streets within the
32 business district as the governing body may deem necessary and to provide the
33 means for access by emergency vehicles to or in such areas;

34 (13) To lease, acquire, **dispose of**, construct, reconstruct, extend,
35 maintain, or repair parking lots or parking garages, both above and below ground,
36 or other facilities for the parking of vehicles, including the power to install such
37 facilities in public areas, whether such areas are owned in fee or by easement;

38 (14) To promote business activity in the district by, but not limited to,

39 advertising, decoration of any public place in the area, promotion of public events
40 which are to take place on or in public places, furnishing of music in any public
41 place, and the general promotion of trade activities in the district.

71.798. The governing body of the city creating the district shall have sole
2 discretion as to how the revenue derived from any tax to be imposed herein, **or**
3 **any revenue derived from disposition of assets of the district**, shall be
4 used within the scope of the above purposes. The governing body of the city shall
5 appoint an advisory board or commission to make recommendations as to its
6 use. The governing body of the city creating the district shall not decrease the
7 level of publicly funded services in the district existing prior to creation of the
8 district or transfer the financial burden of providing the services to the district
9 unless the services at the same time are decreased throughout the city, nor shall
10 the governing body discriminate in the provision of the publicly funded services
11 between areas included in such a district and areas not so included.

72.080. 1. Any unincorporated city, town or other area of the state may,
2 except as otherwise provided in sections 72.400 to 72.420, become a city of the
3 class to which its population would entitle it pursuant to this chapter, and be
4 incorporated pursuant to the law for the government of cities of that class, in the
5 following manner: whenever a number of voters equal to fifteen percent of the
6 votes cast in the last gubernatorial election in the area proposed to be
7 incorporated shall present a petition to the governing body of the county in which
8 such city or town or area is situated, such petition shall describe, by metes and
9 bounds, the area to be incorporated and be accompanied by a plat thereof, shall
10 state the approximate population and the assessed valuation of all real and
11 personal property in the area and shall state facts showing that the proposed city
12 shall have the ability to furnish normal municipal services within a reasonable
13 time after its incorporation is to become effective and praying that the question
14 be submitted to determine if it may be incorporated. **The petition shall also**
15 **include the names and mailing addresses of all property owners within**
16 **the unincorporated area, and shall be accompanied by funds sufficient**
17 **to pay for the cost of providing notice of such incorporation and the**
18 **public hearing as provided in this subsection.** If the governing body shall
19 be satisfied that a number of voters equal to fifteen percent of the votes cast in
20 the last gubernatorial election in the area proposed to be incorporated have
21 signed such petition, the governing body shall **hold a public hearing for the**
22 **purpose of obtaining the opinion and suggestions of those persons**

23 **owning property in such unincorporated area. Notice of the proposed**
24 **incorporation and the date of the hearing shall be provided to such**
25 **property owners by United States mail at least thirty days before such**
26 **hearing. After the hearing is held, if the governing body determines**
27 **that the incorporation is in the best interest of the unincorporated**
28 **area, the governing body may** submit the question to the voters.

29 2. The county may make changes in the petition to correct technical errors
30 or to redefine the metes and bounds of the area to be incorporated to reflect other
31 boundary changes occurring within six months prior to the time of filing the
32 petition. Petitions submitted by proposing agents may be submitted with
33 exclusions for the signatures collected in areas originally included in the proposal
34 but subsequently annexed or incorporated separately as a city, town or village,
35 although the governing body shall be satisfied as to the sufficiency of the
36 signatures for the final proposed area. If a majority of the voters voting on the
37 question vote for incorporation, the governing body shall declare such city, town
38 or other area incorporated, designating in such order the metes and bounds
39 thereof, and thenceforth the inhabitants within such bounds shall be a body
40 politic and incorporate, by the name and style of "the city of
41", or "the town of", and the first
42 officers of such city or town shall be designated by the order of the governing
43 body, who shall hold their offices until the next municipal election and until their
44 successors shall be duly elected and qualified. The county shall pay the costs of
45 the election.

46 3. In any county with a charter form of government where fifty or more
47 cities, towns and villages have been incorporated, an unincorporated city, town
48 or other area of the state shall not be incorporated except as provided in sections
49 72.400 to 72.420.

50 4. Any unincorporated area with a private eighteen hole golf course
51 community and with at least a one hundred acre lake located within any county
52 of the first classification with more than eighty-two thousand but less than
53 eighty-two thousand one hundred inhabitants may incorporate as a city of the
54 class to which its population would entitle it pursuant to this chapter
55 notwithstanding any proposed annexation of the unincorporated area by any city
56 of the third or fourth classification or any home rule city with more than four
57 hundred thousand inhabitants and located in more than one county. If any city
58 of the third or fourth classification or any home rule city with more than four

59 hundred thousand inhabitants and located in more than one county proposes
60 annexation by ordinance or resolution of any unincorporated area as defined in
61 this subsection, no such annexation shall become effective until and only after a
62 majority of the qualified voters in the unincorporated area proposed to be
63 incorporated fail to approve or oppose the proposed incorporation by a majority
64 vote in the election described in subsection 2 of this section.

65 5. Prior to the election described in subsection 2 of this section, if the
66 owner or owners of either the majority of the commercial or the majority of the
67 agricultural classification of real property in the proposed area to be incorporated
68 object to such incorporation, such owner or owners may file an action in the
69 circuit court of the county in which such unincorporated area is situated,
70 pursuant to chapter 527, RSMo, praying for a declaratory judgment requesting
71 that such incorporation be declared unreasonable by the court. As used in this
72 subsection, a "majority of the commercial or agricultural classification" means a
73 majority as determined by the assessed valuation of the tracts of real property in
74 either classification to be determined by the assessments made according to
75 chapter 137, RSMo. The petition in such action shall state facts showing that
76 such incorporation including the real property owned by the petitioners is not
77 reasonable based on the same criteria as specified in subsection 3 of section
78 72.403 and is not necessary to the proper development of the city or town. If the
79 circuit court finds that such inclusion is not reasonable and necessary, it may
80 enjoin the incorporation or require the petition requesting the incorporation to be
81 resubmitted excluding all or part of the property of the petitioners from the
82 proposed incorporation.

72.418. 1. Notwithstanding any other provision of law to the contrary, no
2 new city created pursuant to sections 72.400 to 72.423 shall establish a municipal
3 fire department to provide fire protection services, including emergency medical
4 services, if such city formerly consisted of unincorporated areas in the county or
5 municipalities in the county, or both, which are provided fire protection services
6 and emergency medical services by one or more fire protection districts. Such fire
7 protection districts shall continue to provide services to the area comprising the
8 new city and may levy and collect taxes the same as such districts had prior to
9 the creation of such new city. **Each municipality affected by this section**
10 **may impose up to one percent sales tax for public safety. Each fire**
11 **protection district affected by this section may impose up to one**
12 **percent sales tax as defined in section 321.552, RSMo. The tax**

13 authorized by this section shall be in addition to any and all other sales
14 taxes allowed by law, except that no sales tax imposed pursuant to the
15 provisions of this section shall be effective unless the governing body
16 of the such city submits to the voters of such municipality at a
17 municipal or state general, primary or special election, a proposal to
18 authorize the governing body to impose a tax.

19 2. The ballot of submission shall contain, but need not be limited
20 to, the following language:

21 "Shall (insert name of city) impose a sales tax of
22(insert rate of tax) for the purpose of providing revenues for the
23 operation of public safety departments, including police and fire
24 departments, and for compensation, pension programs and health care
25 for their employees and pensioners?"

26 ☐ YES ☐ NO

27 If a majority of the votes cast on the proposal by the qualified voters
28 voting thereon are in favor of the proposal, then the sales tax
29 authorized in this section shall be in effect on the first day of the
30 second calendar quarter after the director of revenue receives notice
31 of adoption of the tax. If a majority of the votes cast by the qualified
32 voters voting are opposed to the proposal, then the governing body
33 shall not impose the sales tax authorized in this section unless and
34 until the governing body resubmits a proposal to authorize the
35 governing body to impose the sales tax authorized by this section and
36 such proposal is approved by a majority of the qualified voters voting
37 thereon.

38 3. All revenue received by such municipality from the tax
39 authorized pursuant to the provisions of this section shall be deposited
40 in a special fund and shall be used solely for the operation of public
41 safety departments, including fire and police departments and
42 including compensation, pension programs and health care for their
43 employees and pensioners.

44 4. All sales taxes collected by the director of revenue pursuant
45 to this section on behalf of any such city less one percent for cost of
46 collection which shall be deposited in the state's general revenue fund
47 after payment of premiums for surety bonds as provided in section
48 32.087, RSMo, shall be deposited in the special trust fund, which is

49 hereby created, to be known as the "Public Safety Protection Sales Tax
50 Trust Fund". The moneys in the public safety protection sales tax trust
51 fund shall not be deemed to be state funds and shall not be commingled
52 with any funds of the state. The director of revenue shall keep
53 accurate records of the amount of money in the trust fund and of the
54 amounts which were collected in each such imposing a sales tax
55 pursuant to this section, and the records shall be open to the
56 inspections of officers of such city and the public. Not later than the
57 tenth day of each month, the director of revenue shall distribute all
58 moneys deposited in the trust fund during the preceding month to such
59 city which levied the tax. Such funds shall be deposited with the
60 treasurer of each such city and all expenditures of funds arising from
61 the public safety protection sales tax trust fund shall be by an
62 appropriation ordinance to be enacted by the governing body of such
63 city, and shall be used for the operation of public safety departments
64 including police and fire departments and for compensation, pension
65 programs and health care for their employees and pensioners and for
66 no other purpose.

67 5. The director of revenue may authorize the state treasurer to
68 make refunds from the amounts in the trust fund and credited to any
69 such city for erroneous payments and overpayments made and may
70 redeem dishonored checks and drafts deposited to the credit of such
71 city. If any such city abolishes the tax, such city shall notify the
72 director of revenue of the action at least ninety days prior to the
73 effective date of the repeal and the director of revenue may order
74 retention in the trust fund, for a period of one year, of two percent of
75 the amount collected after receipt of such notice to cover possible
76 refunds or overpayment of the tax and to redeem dishonored checks
77 and drafts deposited to the credit of such accounts. After one year has
78 elapsed after the effective date of abolition of the tax in any such city,
79 the director of revenue shall remit the balance in the account to such
80 city and close the account of such city. The director of revenue shall
81 notify each such city of each instance of any amount refunded or any
82 check redeemed from receipts due such city.

83 [2.] 6. Fire protection districts serving the area included within any
84 annexation by a city having a fire department, including simplified boundary
85 changes, shall continue to provide fire protection services, including emergency
86 medical services to such area. The annexing city shall pay annually to the fire

87 protection district an amount equal to that which the fire protection district
88 would have levied on all taxable property within the annexed area. Such annexed
89 area shall not be subject to taxation for any purpose thereafter by the fire
90 protection district except for bonded indebtedness by the fire protection district
91 which existed prior to the annexation. The amount to be paid annually by the
92 municipality to the fire protection district pursuant hereto shall be a sum equal
93 to the annual assessed value multiplied by the annual tax rate as certified by the
94 fire protection district to the municipality, including any portion of the tax
95 created for emergency medical service provided by the district, per one hundred
96 dollars of assessed value in such area. The tax rate so computed shall include
97 any tax on bonded indebtedness incurred subsequent to such annexation, but
98 shall not include any portion of the tax rate for bonded indebtedness incurred
99 prior to such annexation. Notwithstanding any other provision of law to the
100 contrary, the residents of an area annexed on or after May 26, 1994, may vote in
101 all fire protection district elections and may be elected to the fire protection
102 district board of directors.

103 [3.] 7. The fire protection district may approve or reject any proposal for
104 the provision of fire protection and emergency medical services by a city.

84.160. 1. Based upon rank and length of service, the board of police
2 commissioners may authorize maximum amounts of compensation for members
3 of the police force in accordance with the following tables. The amounts of
4 compensation set out in the following tables shall be the maximum amount of
5 compensation payable to commissioned employees in each of the categories, except
6 as expressly provided in this section.

7 2. From July 1, 2005, until June 30, 2006:

8 SALARY MATRIX-POLICE OFFICER THROUGH CHIEF OF POLICE-FISCAL YEAR

								Asst.
	P.O.	Sgt.	Lieut.	Capt.	Maj.	Lt.Col.	Chief	Chief
Yrs.	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary
0	34331							
1	35532							
2	36643							
3	38706							
4	39727							
5	41053	49445						

18	6	42379	49591						
19	7	44923	52550	57626					
20	8	46748	54679	59955					
21	9	48638	56878	62361	67793				
22	10	48807	57045	62528	67961				
23	11	49335	57213	62694	68129	74370			
24	12	49511	57379	62863	68296	74538	76479	80388	95054
25	13	49677	57547	63030	68464	74703	79023	82932	95387
26	14	49843	57715	63197	68630	74871	79189	83099	95721
27	15	50012	57881	63364	68797	75038	79358	83268	96055
28	16	50178	58048	63530	68964	75206	79524	83433	96390
29	17	50347	58216	63699	69132	75374	79693	83602	96724
30	18	50513	58383	63866	69369	75539	79858	83768	97057
31	19	50679	58550	64034	69466	75707	80025	83934	97393
32	20	50847	58717	64200	69633	75875	80193	84104	97728
33	21	51014	58883	64367	69800	76042	80360	84269	98061
34	22	51181	59052	64535	69967	76208	80529	84437	98395
35	23	51349	59219	64702	70135	76375	80694	84604	98730
36	24	51515	59385	64870	70302	76542	80864	84771	99062
37	25	51683	59553	65036	70470	76711	81029	84940	99398
38	26	51850	59719	65203	70637	76878	81196	85105	99733
39	27	52019	59888	65371	70803	77044	81365	85273	100068
40	28	52185	60055	65538	70971	77210	81530	85438	100402
41	29	52351	60221	65703	71138	77379	81699	85607	100734
42	30	52518	60389	65872	71303	77546	81864	85776	101070

43 3. Each of the above-mentioned salaries shall be payable in biweekly
44 installments. The above-mentioned salaries assume twenty-six biweekly
45 installments falling within the effective dates of the salary matrix. If
46 twenty-seven biweekly installments fall within the effective dates of the salary
47 matrix it is assumed that the salaries within the matrix will be adjusted upward
48 accordingly to reflect the effect of an extra pay period falling within the effective
49 dates of the salary matrix. Any increase in salaries within the matrix due to

50 twenty-seven biweekly installments falling within the effective dates of the
51 matrix will not continue into a period in which only twenty-six biweekly
52 installments are paid. Each officer of police and patrolman whose regular
53 assignment requires nonuniformed attire may receive, in addition to his or her
54 salary, an allowance not to exceed three hundred sixty dollars per annum payable
55 biweekly. No additional compensation [or compensatory time off] for overtime,
56 court time, or standby court time shall be paid [or allowed] to any officer of the
57 rank of sergeant or above. **Such officers may receive compensatory time**
58 **off for such overtime, court time, or standby court time.** Notwithstanding
59 any other provision of law to the contrary, nothing in this section shall prohibit
60 the payment of additional compensation pursuant to this subsection to officers of
61 the ranks of sergeants and above, provided that funding for such compensation
62 shall not:

63 (1) Be paid from the general funds of either the city or the board of police
64 commissioners of the city; or

65 (2) Be violative of any federal law or other state law.

66 4. It is the duty of the municipal assembly or common council of the cities
67 to make the necessary appropriation for the expenses of the maintenance of the
68 police force in the manner herein and hereafter provided; provided, that in no
69 event shall such municipal assembly or common council be required to
70 appropriate for such purposes (including, but not limited to, costs of funding
71 pensions or retirement plans) for any fiscal year a sum in excess of any limitation
72 imposed by article X, section 21, Missouri Constitution; and provided further, that
73 such municipal assembly or common council may appropriate a sum in excess of
74 such limitation for any fiscal year by an appropriations ordinance enacted in
75 conformity with the provisions of the charter of such cities.

76 5. The board of police commissioners shall pay additional compensation
77 for all hours of service rendered by probationary patrolmen and patrolmen in
78 excess of the established regular working period, and the rate of compensation
79 shall be one and one-half times the regular hourly rate of pay to which each
80 member shall normally be entitled; except that, the court time and court standby
81 time shall be paid at the regular hourly rate of pay to which each member shall
82 normally be entitled. No credit shall be given or deductions made from payments
83 for overtime for the purpose of retirement benefits.

84 6. Probationary patrolmen and patrolmen shall receive additional
85 compensation for authorized overtime, court time and court standby time
86 whenever the total accumulated time exceeds forty hours. The accumulated forty

87 hours shall be taken as compensatory time off at the officer's discretion with the
88 approval of his supervisor.

89 7. The allowance of compensation or compensatory time off for court
90 standby time shall be computed at the rate of one-third of one hour for each hour
91 spent on court standby time.

92 8. The board of police commissioners may effect programs to provide
93 additional compensation to its employees for successful completion of academic
94 work at an accredited college or university, in amounts not to exceed ten percent
95 of their yearly salaries or for field training officer and lead officer responsibilities
96 in amounts not to exceed three percent of their yearly salaries for field training
97 officer responsibilities and an additional three percent of their yearly salaries for
98 lead officer responsibilities. The board may designate up to one hundred fifty
99 employees as field training officers and up to fifty employees as lead officers.

100 9. The board of police commissioners:

101 (1) Shall provide or contract for life insurance coverage and for insurance
102 benefits providing health, medical and disability coverage for officers and
103 employees of the department;

104 (2) Shall provide or contract for insurance coverage providing salary
105 continuation coverage for officers and employees of the police department;

106 (3) Shall provide health, medical, and life insurance coverage for retired
107 officers and employees of the police department. Health, medical and life
108 insurance coverage shall be made available for purchase to the spouses or
109 dependents of deceased retired officers and employees of the police department
110 who receive pension benefits pursuant to sections 86.200 to 86.364, RSMo, at the
111 rate that such dependent's or spouse's coverage would cost under the appropriate
112 plan if the deceased were living;

113 (4) May pay an additional shift differential compensation to members of
114 the police force for evening and night tour of duty in an amount not to exceed ten
115 percent of the officer's base hourly rate.

116 10. The board of police commissioners shall pay additional compensation
117 to members of the police force up to and including the rank of police officer for
118 any full hour worked between the hours of 11:00 p.m. and 7:00 a.m., in amounts
119 equal to five percent of the officer's base hourly pay.

120 11. The board of police commissioners, from time to time and in its
121 discretion, may pay additional compensation to police officers, sergeants and
122 lieutenants by paying commissioned officers in the aforesaid ranks for

123 accumulated, unused vacation time. Any such payments shall be made in
124 increments of not less than forty hours, and at rates equivalent to the base
125 straight-time rates being earned by said officers at the time of payment; except
126 that, no such officer shall be required to accept payment for accumulated unused
127 vacation time.

**92.500. 1. The governing body of any city not within a county
2 may impose, by order or ordinance, a sales tax on all retail sales made
3 within the city which are subject to sales tax under chapter 144,
4 RSMo. The tax authorized in this section shall not exceed one-half of
5 one percent, and shall be imposed solely for the purpose of providing
6 revenues for the operation of public safety departments, including
7 police and fire departments, and for compensation, pension programs,
8 and health care for employees and pensioners of the public safety
9 departments. The tax authorized in this section shall be in addition to
10 all other sales taxes imposed by law, and shall be stated separately
11 from all other charges and taxes. The order or ordinance shall not
12 become effective unless the governing body of the city submits to the
13 voters residing within the city at a state general, primary, or special
14 election a proposal to authorize the governing body of the city to
15 impose a tax under this section.**

16 **2. The ballot of submission for the tax authorized in this section**
17 **shall be in substantially the following form:**

18 **Shall (insert the name of the city) impose**
19 **a sales tax at a rate of (insert rate of percent) percent, solely**
20 **for the purpose of providing revenues for the operation of public safety**
21 **departments of the city?**

22 ☐ **YES** ☐ **NO**

23 **If you are in favor of the question, place an "X" in the box opposite**
24 **"YES". If you are opposed to the question, place an "X" in the box**
25 **opposite "NO".**

26 **If a majority of the votes cast on the question by the qualified voters**
27 **voting thereon are in favor of the question, then the tax shall become**
28 **effective on the first day of the second calendar quarter immediately**
29 **following notification to the department of revenue. If a majority of the**
30 **votes cast on the question by the qualified voters voting thereon are**
31 **opposed to the question, then the tax shall not become effective unless**

32 and until the question is resubmitted under this section to the qualified
33 voters and such question is approved by a majority of the qualified
34 voters voting on the question.

35 3. All revenue collected under this section by the director of the
36 department of revenue on behalf of any city, except for one percent for
37 the cost of collection which shall be deposited in the state's general
38 revenue fund, shall be deposited in a special trust fund, which is
39 hereby created and shall be known as the "Public Safety Protection
40 Sales Tax Fund", and shall be used solely for the designated
41 purposes. Moneys in the fund shall not be deemed to be state funds,
42 and shall not be commingled with any funds of the state. The director
43 may make refunds from the amounts in the trust fund and credited to
44 the city for erroneous payments and overpayments made, and may
45 redeem dishonored checks and drafts deposited to the credit of such
46 city. Any funds in the special trust fund which are not needed for
47 current expenditures shall be invested in the same manner as other
48 funds are invested. Any interest and moneys earned on such
49 investments shall be credited to the fund. The director shall keep
50 accurate records of the amounts in the fund, and such records shall be
51 open to the inspection of the officers of such city and to the public. Not
52 later than the tenth day of each month, the director shall distribute all
53 moneys deposited in the fund during the preceding month to the
54 city. Such funds shall be deposited with the treasurer of the city, and
55 all expenditures of moneys from the fund shall be by an appropriation
56 ordinance enacted by the governing body of the city.

57 4. On or after the effective date of the tax, the director of
58 revenue shall be responsible for the administration, collection,
59 enforcement, and operation of the tax, and sections 32.085 and 32.087,
60 RSMo, shall apply. In order to permit sellers required to collect and
61 report the sales tax to collect the amount required to be reported and
62 remitted, but not to change the requirements of reporting or remitting
63 the tax, or to serve as a levy of the tax, and in order to avoid fractions
64 of pennies, the governing body of the city may authorize the use of a
65 bracket system similar to that authorized in section 144.285, RSMo, and
66 notwithstanding the provisions of that section, this new bracket system
67 shall be used where this tax is imposed and shall apply to all taxable

68 transactions. Beginning with the effective date of the tax, every
69 retailer in the city shall add the sales tax to the sale price, and this tax
70 shall be a debt of the purchaser to the retailer until paid, and shall be
71 recoverable at law in the same manner as the purchase price. For
72 purposes of this section, all retail sales shall be deemed to be
73 consummated at the place of business of the retailer.

74 5. All applicable provisions in sections 144.010 to 144.525, RSMo,
75 governing the state sales tax, and section 32.057, RSMo, the uniform
76 confidentiality provision, shall apply to the collection of the tax, and
77 all exemptions granted to agencies of government, organizations, and
78 persons under sections 144.010 to 144.525, RSMo, are hereby made
79 applicable to the imposition and collection of the tax. The same sales
80 tax permit, exemption certificate, and retail certificate required by
81 sections 144.010 to 144.525, RSMo, for the administration and collection
82 of the state sales tax shall satisfy the requirements of this section, and
83 no additional permit or exemption certificate or retail certificate shall
84 be required; except that, the director of revenue may prescribe a form
85 of exemption certificate for an exemption from the tax. All discounts
86 allowed the retailer under the state sales tax for the collection of and
87 for payment of taxes are hereby allowed and made applicable to the
88 tax. The penalties for violations provided in section 32.057, RSMo, and
89 sections 144.010 to 144.525, RSMo, are hereby made applicable to
90 violations of this section. If any person is delinquent in the payment
91 of the amount required to be paid under this section, or in the event a
92 determination has been made against the person for the tax and
93 penalties under this section, the limitation for bringing suit for the
94 collection of the delinquent tax and penalties shall be the same as that
95 provided in sections 144.010 to 144.525, RSMo.

96 6. The governing body of any city that has adopted the sales tax
97 authorized in this section may submit the question of repeal of the tax
98 to the voters on any date available for elections for the city. The ballot
99 of submission shall be in substantially the following form:

100 Shall (insert the name of the city) repeal the
101 sales tax imposed at a rate of (insert rate of percent) percent for
102 the purpose of providing revenues for the operation of public safety
103 departments of the city?

104 ☐ YES ☐ NO

105 If you are in favor of the question, place an "X" in the box opposite
106 "YES". If you are opposed to the question, place an "X" in the box
107 opposite "NO".

108 If a majority of the votes cast on the question by the qualified voters
109 voting thereon are in favor of repeal, that repeal shall become effective
110 on December thirty-first of the calendar year in which such repeal was
111 approved. If a majority of the votes cast on the question by the
112 qualified voters voting thereon are opposed to the repeal, then the sales
113 tax authorized in this section shall remain effective until the question
114 is resubmitted under this section to the qualified voters and the repeal
115 is approved by a majority of the qualified voters voting on the question.

116 7. Whenever the governing body of any city that has adopted the
117 sales tax authorized in this section receives a petition, signed by a
118 number of registered voters of the city equal to at least two percent of
119 the number of registered voters of the city voting in the last
120 gubernatorial election, calling for an election to repeal the sales tax
121 imposed under this section, the governing body shall submit to the
122 voters of the city a proposal to repeal the tax. If a majority of the votes
123 cast on the question by the qualified voters voting thereon are in favor
124 of the repeal, the repeal shall become effective on December thirty-first
125 of the calendar year in which such repeal was approved. If a majority
126 of the votes cast on the question by the qualified voters voting thereon
127 are opposed to the repeal, then the sales tax authorized in this section
128 shall remain effective until the question is resubmitted under this
129 section to the qualified voters and the repeal is approved by a majority
130 of the qualified voters voting on the question.

131 8. If the tax is repealed or terminated by any means, all funds
132 remaining in the special trust fund shall continue to be used solely for
133 the designated purposes, and the city shall notify the director of the
134 department of revenue of the action at least ninety days before the
135 effective date of the repeal and the director may order retention in the
136 trust fund, for a period of one year, of two percent of the amount
137 collected after receipt of such notice to cover possible refunds or
138 overpayment of the tax and to redeem dishonored checks and drafts
139 deposited to the credit of such accounts. After one year has elapsed

140 after the effective date of abolition of the tax in such city, the director
141 shall remit the balance in the account to the city and close the account
142 of that city. The director shall notify each city of each instance of any
143 amount refunded or any check redeemed from receipts due the city.

94.860. 1. The governing body of any municipalities located in
2 whole or in part within any county with a charter form of government
3 and with more than one million inhabitants is hereby authorized to
4 impose, by ordinance or order, a sales tax in the amount of up to one-
5 half of one percent on all retail sales made in such municipality, which
6 are subject to taxation under the provisions of sections 144.010 to
7 144.525, RSMo, for the purpose of improving the public safety for such
8 municipality, including but not limited to expenditures on equipment,
9 municipal employee salaries and benefits, contractual payments for
10 public safety services, and facilities for police, fire and emergency
11 medical providers. The tax authorized by this section shall be in
12 addition to any other sales taxes allowed by law. No ordinance or
13 order imposing a sales tax pursuant to the provisions of this section
14 shall be effective unless the governing body of the municipality submits
15 to the voters of the municipality, at a county or state general, primary,
16 or special election, a proposal to authorize the governing body of the
17 municipality to impose a tax.

18 2. If the proposal submitted involves only authorization to
19 impose the tax authorized by this section, the ballot of submission shall
20 contain, but need not be limited to, the following language:

21 Shall the municipality of (municipality's name)
22 impose a sales tax of (insert amount) for the purpose of
23 improving the public safety of the municipality?

24 ☐ YES ☐ NO

25 If you are in favor of the question, place an "X" in the box opposite
26 "YES". If you are opposed to the question, place an "X" in the box
27 opposite "NO".

28 If a majority of the votes cast on the proposal by the qualified voters
29 voting thereon are in favor of the proposal submitted pursuant to this
30 subsection, then the ordinance or order and any amendments thereto
31 shall be in effect on the first day of the second quarter immediately
32 following the election approving the proposal. If a proposal receives

33 less than the required majority, then the governing body of the
34 municipality shall have no power to impose the sales tax herein
35 authorized unless and until the governing body of the municipality
36 shall again have submitted another proposal to authorize the governing
37 body of the municipality to impose the sales tax authorized by this
38 section and such proposal is approved by the required majority of the
39 qualified voters voting thereon.

40 3. Within thirty days of the approval of a public safety sales tax
41 pursuant to this section, the governing body shall choose one of the
42 following options:

43 (1) OPTION 1. Eighty-five percent of the moneys generated
44 within each municipality shall be retained in subaccount 1 of the trust
45 fund created in subsection 4 of this section and shall be returned to
46 that municipality as provided in subdivision (1) of subsection 4 of this
47 section. Fifteen percent of the moneys generated within each
48 municipality shall be retained in subaccount 2 of the trust fund created
49 in, and allocated as provided in, subdivision (2) of subsection 4 of this
50 section;

51 (2) OPTION 2. One hundred percent of the moneys generated
52 within each municipality shall be retained in subaccount 2 of the trust
53 fund created in, and allocated as provided in, subdivision (2) of
54 subsection 4 of this section.

55 4. The moneys shall be retained in two separate subaccounts in
56 the "Municipal Public Safety Sales Tax Fund" which is hereby
57 created. Moneys in the fund shall be distributed to each municipality
58 as follows:

59 (1) For municipalities choosing Option 1, eighty-five percent of
60 the taxes collected within each municipality and retained in
61 subaccount 1 of the trust fund shall be returned to each municipality;

62 (2) For municipalities choosing Option 2, the moneys retained in
63 subaccount 2 of the trust fund shall be distributed to each municipality
64 based on the percentage ratio that the population of that municipality
65 bears to the total population of all of the municipalities choosing
66 Option 2.

67 5. All revenue received by a municipality from the tax authorized
68 under the provisions of this section shall be deposited in a special trust

69 fund and shall be used solely for improving the public safety for such
70 municipality for so long as the tax shall remain in effect. Once the tax
71 authorized by this section is abolished or is terminated by any means,
72 all funds remaining in the special trust fund shall be used solely for
73 improving public safety for the municipality. Any funds in such special
74 trust fund which are not needed for current expenditures may be
75 invested by the governing body in accordance with applicable laws
76 relating to the investment of other municipal funds.

77 6. All sales taxes collected by the director of the department of
78 revenue under this section on behalf of any municipality, less one
79 percent for cost of collection which shall be deposited in the state's
80 general revenue fund after payment of premiums for surety bonds as
81 provided in section 32.087, RSMo, shall be deposited in the special trust
82 fund created in subsection 4 of this section. The moneys in the trust
83 fund shall not be deemed to be state funds and shall not be commingled
84 with any funds of the state. The director of the department of revenue
85 shall keep accurate records of the amount of money in the trust and
86 which was collected in each municipality imposing a sales tax pursuant
87 to this section, and the records shall be open to the inspection of
88 officers of the municipality and the public. Not later than the tenth day
89 of each month the director of the department of revenue shall
90 distribute all moneys deposited in the trust fund during the preceding
91 month to the municipality which levied the tax, such funds shall be
92 deposited with the treasurer of each such municipality, and all
93 expenditures of funds arising from the trust fund shall be by an
94 appropriation act to be enacted by the governing body of each such
95 municipality. Expenditures may be made from the fund for any
96 functions authorized in the ordinance or order adopted by the
97 governing body submitting the tax to the voters.

98 7. The director of the department of revenue may make refunds
99 from the amounts in the trust fund and credited to any municipality for
100 erroneous payments and overpayments made, and may redeem
101 dishonored checks and drafts deposited to the credit of such
102 municipalities. If any municipality abolishes the tax, the municipality
103 shall notify the director of the department of revenue of the action at
104 least ninety days prior to the effective date of the repeal and the

105 director of the department of revenue may order retention in the trust
106 fund, for a period of one year, of two percent of the amount collected
107 after receipt of such notice to cover possible refunds or overpayment
108 of the tax and to redeem dishonored checks and drafts deposited to the
109 credit of such accounts. After one year has elapsed after the effective
110 date of abolition of the tax in such municipality, the director of the
111 department of revenue shall remit the balance in the account to the
112 municipality and close the account of that municipality. The director
113 of the department of revenue shall notify each municipality of each
114 instance of any amount refunded or any check redeemed from receipts
115 due the municipality.

116 8. Except as modified in this section, all provisions of sections
117 32.085 and 32.087, RSMo, shall apply to the tax imposed under this
118 section.

94.950. 1. As used in this section, "museum" means museums
2 operating or to be built in the city and that are registered with the
3 United States Internal Revenue Service as a 501(c)(3) corporation, or
4 an organization that is registered with the United States Internal
5 Revenue Service as a 501(c)(3) corporation and that develops, promotes,
6 or operates historical locations or preservation sites.

7 2. The governing body of any home rule city with more than
8 forty-five thousand five hundred but fewer than forty-five thousand
9 nine hundred inhabitants and partially located in any county of the
10 first classification with more than one hundred four thousand six
11 hundred but fewer than one hundred four thousand seven hundred
12 inhabitants may impose, by order or ordinance, a sales tax on all retail
13 sales made within the city which are subject to sales tax under chapter
14 144, RSMo. The tax authorized in this section shall not exceed one-half
15 of one percent, and shall be imposed solely for the purpose of funding
16 the operation, construction, or renovation of historical locations and
17 museums to promote tourism. The tax authorized in this section shall
18 be in addition to all other sales taxes imposed by law, and shall be
19 stated separately from all other charges and taxes. The order or
20 ordinance shall not become effective unless the governing body of the
21 city submits to the voters residing within the city at a state general,
22 primary, or special election a proposal to authorize the governing body

23 of the city to impose a tax under this section.

24 3. The ballot of submission for the tax authorized in this section
25 shall be in substantially the following form:

26 Shall (insert the name of the city) impose a
27 sales tax at a rate of (insert rate of percent) percent, solely for
28 the purpose of funding the operation, construction, or renovation of
29 historical locations and museums to promote tourism?

30 ☐ YES ☐ NO

31 If you are in favor of the question, place an "X" in the box opposite
32 "YES". If you are opposed to the question, place an "X" in the box
33 opposite "NO".

34 If a majority of the votes cast on the question by the qualified voters
35 voting thereon are in favor of the question, then the tax shall become
36 effective on the first day of the second calendar quarter immediately
37 following notification to the department of revenue. If a majority of the
38 votes cast on the question by the qualified voters voting thereon are
39 opposed to the question, then the tax shall not become effective unless
40 and until the question is resubmitted under this section to the qualified
41 voters and such question is approved by a majority of the qualified
42 voters voting on the question.

43 4. All revenue collected under this section by the director of the
44 department of revenue on behalf of any city, except for one percent for
45 the cost of collection which shall be deposited in the state's general
46 revenue fund, shall be deposited in a special trust fund, which is
47 hereby created and shall be known as the "Local Option Museum Sales
48 Tax Trust Fund", and shall be used solely for the designated
49 purposes. Moneys in the fund shall not be deemed to be state funds,
50 and shall not be commingled with any funds of the state. The director
51 may make refunds from the amounts in the trust fund and credited to
52 the city for erroneous payments and overpayments made, and may
53 redeem dishonored checks and drafts deposited to the credit of such
54 city. Any funds in the trust fund which are not needed for current
55 expenditures shall be invested in the same manner as other funds are
56 invested. Any interest and moneys earned on such investments shall be
57 credited to the fund. Not later than the tenth day of each month, the
58 director shall distribute all moneys deposited in the trust fund during

59 the preceding month to the city that levied the sales tax.

60 5. On or after the effective date of the tax, the director of
61 revenue shall be responsible for the administration, collection,
62 enforcement, and operation of the tax, and sections 32.085 and 32.087,
63 RSMo, shall apply. In order to permit sellers required to collect and
64 report the sales tax to collect the amount required to be reported and
65 remitted, but not to change the requirements of reporting or remitting
66 the tax, or to serve as a levy of the tax, and in order to avoid fractions
67 of pennies, the governing body of the city may authorize the use of a
68 bracket system similar to that authorized in section 144.285, RSMo, and
69 notwithstanding the provisions of that section, this new bracket system
70 shall be used where this tax is imposed and shall apply to all taxable
71 transactions. Beginning with the effective date of the tax, every
72 retailer in the city shall add the sales tax to the sale price, and this tax
73 shall be a debt of the purchaser to the retailer until paid, and shall be
74 recoverable at law in the same manner as the purchase price. For
75 purposes of this section, all retail sales shall be deemed to be
76 consummated at the place of business of the retailer.

77 6. All applicable provisions in sections 144.010 to 144.525, RSMo,
78 governing the state sales tax, and section 32.057, RSMo, the uniform
79 confidentiality provision, shall apply to the collection of the tax, and
80 all exemptions granted to agencies of government, organizations, and
81 persons under sections 144.010 to 144.525, RSMo, are hereby made
82 applicable to the imposition and collection of the tax. The same sales
83 tax permit, exemption certificate, and retail certificate required by
84 sections 144.010 to 144.525, RSMo, for the administration and collection
85 of the state sales tax shall satisfy the requirements of this section, and
86 no additional permit or exemption certificate or retail certificate shall
87 be required; except that, the director of revenue may prescribe a form
88 of exemption certificate for an exemption from the tax. All discounts
89 allowed the retailer under the state sales tax for the collection of and
90 for payment of taxes are hereby allowed and made applicable to the
91 tax. The penalties for violations provided in section 32.057, RSMo, and
92 sections 144.010 to 144.525, RSMo, are hereby made applicable to
93 violations of this section. If any person is delinquent in the payment
94 of the amount required to be paid under this section, or in the event a

95 determination has been made against the person for the tax and
96 penalty under this section, the limitation for bringing suit for the
97 collection of the delinquent tax and penalties shall be the same as that
98 provided in sections 144.010 to 144.525, RSMo.

99 7. The governing body of any city that has adopted the sales tax
100 authorized in this section may submit the question of repeal of the tax
101 to the voters on any date available for elections for the city. The ballot
102 of submission shall be in substantially the following form:

103 Shall (insert the name of the city) repeal the
104 sales tax imposed at a rate of (insert rate of percent) percent for
105 the purpose of funding the operation, construction, or renovation of
106 historical locations and museums to promote tourism?

107 ☐ YES ☐ NO

108 If you are in favor of the question, place an "X" in the box opposite
109 "YES". If you are opposed to the question, place an "X" in the box
110 opposite "NO".

111 If a majority of the votes cast on the question by the qualified voters
112 voting thereon are in favor of repeal, that repeal shall become effective
113 on December thirty-first of the calendar year in which such repeal was
114 approved. If a majority of the votes cast on the question by the
115 qualified voters voting thereon are opposed to the repeal, then the sales
116 tax authorized in this section shall remain effective until the question
117 is resubmitted under this section to the qualified voters and the repeal
118 is approved by a majority of the qualified voters voting on the question.

119 8. Whenever the governing body of any city that has adopted the
120 sales tax authorized in this section receives a petition, signed by a
121 number of registered voters of the city equal to at least two percent of
122 the number of registered voters of the city voting in the last
123 gubernatorial election, calling for an election to repeal the sales tax
124 imposed under this section, the governing body shall submit to the
125 voters of the city a proposal to repeal the tax. If a majority of the votes
126 cast on the question by the qualified voters voting thereon are in favor
127 of the repeal, the repeal shall become effective on December thirty-first
128 of the calendar year in which such repeal was approved. If a majority
129 of the votes cast on the question by the qualified voters voting thereon
130 are opposed to the repeal, then the sales tax authorized in this section

131 shall remain effective until the question is resubmitted under this
132 section to the qualified voters and the repeal is approved by a majority
133 of the qualified voters voting on the question.

134 9. If the tax is repealed or terminated by any means, all funds
135 remaining in the trust fund shall continue to be used solely for the
136 designated purposes, and the city shall notify the director of the
137 department of revenue of the action at least thirty days before the
138 effective date of the repeal and the director may order retention in the
139 trust fund, for a period of one year, of two percent of the amount
140 collected after receipt of such notice to cover possible refunds or
141 overpayment of the tax and to redeem dishonored checks and drafts
142 deposited to the credit of such accounts. After one year has elapsed
143 after the effective date of abolition of the tax in such city, the director
144 shall remit the balance in the account to the city and close the account
145 of that city. The director shall notify each city of each instance of any
146 amount refunded or any check redeemed from receipts due the city.

100.050. 1. Any municipality proposing to carry out a project for
2 industrial development shall first, by majority vote of the governing body of the
3 municipality, approve the plan for the project. The plan shall include the
4 following information pertaining to the proposed project:

- 5 (1) A description of the project;
- 6 (2) An estimate of the cost of the project;
- 7 (3) A statement of the source of funds to be expended for the project;
- 8 (4) A statement of the terms upon which the facilities to be provided by
9 the project are to be leased or otherwise disposed of by the municipality; and
- 10 (5) Such other information necessary to meet the requirements of sections
11 100.010 to 100.200.

12 2. If the plan for the project is approved after August 28, 2003, and the
13 project plan involves issuance of revenue bonds or involves conveyance of a fee
14 interest in property to a municipality, the project plan shall additionally include
15 the following information:

- 16 (1) A statement identifying each school district, junior college district,
17 county, or city affected by such project except property assessed by the state tax
18 commission pursuant to chapters 151 and 153, RSMo;
- 19 (2) The most recent equalized assessed valuation of the real property and
20 personal property included in the project, and an estimate as to the equalized

21 assessed valuation of real property and personal property included in the project
22 after development;

23 (3) An analysis of the costs and benefits of the project on each school
24 district, junior college district, county, or city; and

25 (4) Identification of any payments in lieu of taxes expected to be made by
26 any lessee of the project, and the disposition of any such payments by the
27 municipality.

28 3. If the plan for the project is approved after August 28, 2003, any
29 payments in lieu of taxes expected to be made by any lessee of the project shall
30 be applied in accordance with this section. The lessee may reimburse the
31 municipality for its actual costs of issuing the bonds and administering the plan.
32 All amounts paid in excess of such actual costs shall, immediately upon receipt
33 thereof, be disbursed by the municipality's treasurer or other financial officer to
34 each school district, junior college district, county, or city in proportion to the
35 current ad valorem tax levy of each school district, junior college district, county,
36 or city; however, in any county of the first classification with more than ninety-
37 three thousand eight hundred but fewer than ninety-three thousand nine hundred
38 inhabitants, **or any county of the first classification with more than one**
39 **hundred thirty-five thousand four hundred but fewer than one hundred**
40 **thirty-five thousand five hundred inhabitants**, if the plan for the project is
41 approved after May 15, 2005, such amounts shall be disbursed by the
42 municipality's treasurer or other financial officer to each affected taxing entity
43 in proportion to the current ad valorem tax levy of each affected taxing entity.

105.470. As used in section 105.473, unless the context requires
2 otherwise, the following words and terms mean:

3 (1) **"Elected local government official lobbyist", any natural**
4 **person who acts for the purpose of attempting to influence any action**
5 **by a local government official elected in a county, city, town, or village**
6 **with an annual operating budget of over two million dollars and, in**
7 **connection with such activity, meets the requirements of any one or**
8 **more of the following:**

9 (a) **Is acting in the ordinary course of employment on behalf of**
10 **or for the benefit of such person's employer;**

11 (b) **Is engaged for pay or for any valuable consideration for the**
12 **purpose of performing such activity;**

13 (c) **Is designated to act as a lobbyist by any person, business**

14 **entity, governmental entity, religious organization, nonprofit**
15 **corporation, association, or other entity; or**

16 **(d) Makes total expenditures of fifty dollars or more during the**
17 **twelve-month period beginning January 1 and ending December 31 for**
18 **the benefit of one or more elected local government officials in**
19 **connection with such activity.**

20 **(2) "Executive lobbyist", any natural person who acts for the purpose of**
21 **attempting to influence any action by the executive branch of government or by**
22 **any elected or appointed official, employee, department, division, agency or board**
23 **or commission thereof and in connection with such activity, meets the**
24 **requirements of any one or more of the following:**

25 **(a) Is acting in the ordinary course of employment on behalf of or for the**
26 **benefit of such person's employer; or**

27 **(b) Is engaged for pay or for any valuable consideration for the purpose**
28 **of performing such activity; or**

29 **(c) Is designated to act as a lobbyist by any person, business entity,**
30 **governmental entity, religious organization, nonprofit corporation, association or**
31 **other entity; or**

32 **(d) Makes total expenditures of fifty dollars or more during the**
33 **twelve-month period beginning January first and ending December thirty-first for**
34 **the benefit of one or more public officials or one or more employees of the**
35 **executive branch of state government in connection with such activity.**

36 **An "executive lobbyist" shall not include a member of the general assembly, an**
37 **elected state official, or any other person solely due to such person's participation**
38 **in any of the following activities:**

39 **a. Appearing or inquiring in regard to a complaint, citation, summons,**
40 **adversary proceeding, or contested case before a state board, commission,**
41 **department, division or agency of the executive branch of government or any**
42 **elected or appointed officer or employee thereof;**

43 **b. Preparing, filing or inquiring, or responding to any audit, regarding any**
44 **tax return, any public document, permit or contract, any application for any**
45 **permit or license or certificate, or any document required or requested to be filed**
46 **with the state or a political subdivision;**

47 **c. Selling of goods or services to be paid for by public funds, provided that**
48 **such person is attempting to influence only the person authorized to authorize or**
49 **enter into a contract to purchase the goods or services being offered for sale;**

50 d. Participating in public hearings or public proceedings on rules, grants,
51 or other matters;

52 e. Responding to any request for information made by any public official
53 or employee of the executive branch of government;

54 f. Preparing or publication of an editorial, a newsletter, newspaper,
55 magazine, radio or television broadcast, or similar news medium, whether print
56 or electronic;

57 g. Acting within the scope of employment by the general assembly, or
58 acting within the scope of employment by the executive branch of government
59 when acting with respect to the department, division, board, commission, agency
60 or elected state officer by which such person is employed, or with respect to any
61 duty or authority imposed by law to perform any action in conjunction with any
62 other public official or state employee; or

63 h. Testifying as a witness before a state board, commission or agency of
64 the executive branch;

65 **[(2)] (3)** "Expenditure", any payment made or charge, expense, cost, debt
66 or bill incurred; any gift, honorarium or item of value bestowed including any food
67 or beverage; any price, charge or fee which is waived, forgiven, reduced or
68 indefinitely delayed; any loan or debt which is canceled, reduced or otherwise
69 forgiven; the transfer of any item with a reasonably discernible cost or fair
70 market value from one person to another or provision of any service or granting
71 of any opportunity for which a charge is customarily made, without charge or for
72 a reduced charge; except that the term "expenditure" shall not include the
73 following:

74 (a) Any item, service or thing of value transferred to any person within
75 the third degree of consanguinity of the transferor which is unrelated to any
76 activity of the transferor as a lobbyist;

77 (b) Informational material such as books, reports, pamphlets, calendars
78 or periodicals informing a public official regarding such person's official duties,
79 or souvenirs or mementos valued at less than ten dollars;

80 (c) Contributions to the public official's campaign committee or candidate
81 committee which are reported pursuant to the provisions of chapter 130, RSMo;

82 (d) Any loan made or other credit accommodations granted or other
83 payments made by any person or entity which extends credit or makes loan
84 accommodations or such payments in the regular ordinary scope and course of
85 business, provided that such are extended, made or granted in the ordinary

86 course of such person's or entity's business to persons who are not public officials;

87 (e) Any item, service or thing of de minimis value offered to the general
88 public, whether or not the recipient is a public official or a staff member,
89 employee, spouse or dependent child of a public official, and only if the grant of
90 the item, service or thing of de minimis value is not motivated in any way by the
91 recipient's status as a public official or staff member, employee, spouse or
92 dependent child of a public official;

93 (f) The transfer of any item, provision of any service or granting of any
94 opportunity with a reasonably discernible cost or fair market value when such
95 item, service or opportunity is necessary for a public official or employee to
96 perform his or her duty in his or her official capacity, including but not limited
97 to entrance fees to any sporting event, museum, or other venue when the official
98 or employee is participating in a ceremony, public presentation or official meeting
99 therein;

100 (g) Any payment, gift, compensation, fee, expenditure or anything of value
101 which is bestowed upon or given to any public official or a staff member,
102 employee, spouse or dependent child of a public official when it is compensation
103 for employment or given as an employment benefit and when such employment
104 is in addition to their employment as a public official;

105 [(3)] (4) "Judicial lobbyist", any natural person who acts for the purpose
106 of attempting to influence any purchasing decision by the judicial branch of
107 government or by any elected or appointed official or any employee thereof and
108 in connection with such activity, meets the requirements of any one or more of the
109 following:

110 (a) Is acting in the ordinary course of employment which primary purpose
111 is to influence the judiciary in its purchasing decisions on a regular basis on
112 behalf of or for the benefit of such person's employer, except that this shall not
113 apply to any person who engages in lobbying on an occasional basis only and not
114 as a regular pattern of conduct; or

115 (b) Is engaged for pay or for any valuable consideration for the purpose
116 of performing such activity; or

117 (c) Is designated to act as a lobbyist by any person, business entity,
118 governmental entity, religious organization, nonprofit corporation or association;
119 or

120 (d) Makes total expenditures of fifty dollars or more during the
121 twelve-month period beginning January first and ending December thirty-first for

122 the benefit of one or more public officials or one or more employees of the judicial
123 branch of state government in connection with attempting to influence such
124 purchasing decisions by the judiciary.

125 A "judicial lobbyist" shall not include a member of the general assembly, an
126 elected state official, or any other person solely due to such person's participation
127 in any of the following activities:

128 a. Appearing or inquiring in regard to a complaint, citation, summons,
129 adversary proceeding, or contested case before a state court;

130 b. Participating in public hearings or public proceedings on rules, grants,
131 or other matters;

132 c. Responding to any request for information made by any judge or
133 employee of the judicial branch of government;

134 d. Preparing, distributing or publication of an editorial, a newsletter,
135 newspaper, magazine, radio or television broadcast, or similar news medium,
136 whether print or electronic; or

137 e. Acting within the scope of employment by the general assembly, or
138 acting within the scope of employment by the executive branch of government
139 when acting with respect to the department, division, board, commission, agency
140 or elected state officer by which such person is employed, or with respect to any
141 duty or authority imposed by law to perform any action in conjunction with any
142 other public official or state employee;

143 **[(4)] (5)** "Legislative lobbyist", any natural person who acts for the
144 purpose of attempting to influence the taking, passage, amendment, delay or
145 defeat of any official action on any bill, resolution, amendment, nomination,
146 appointment, report or any other action or any other matter pending or proposed
147 in a legislative committee in either house of the general assembly, or in any
148 matter which may be the subject of action by the general assembly and in
149 connection with such activity, meets the requirements of any one or more of the
150 following:

151 (a) Is acting in the ordinary course of employment, which primary purpose
152 is to influence legislation on a regular basis, on behalf of or for the benefit of such
153 person's employer, except that this shall not apply to any person who engages in
154 lobbying on an occasional basis only and not as a regular pattern of conduct; or

155 (b) Is engaged for pay or for any valuable consideration for the purpose
156 of performing such activity; or

157 (c) Is designated to act as a lobbyist by any person, business entity,

158 governmental entity, religious organization, nonprofit corporation, association or
159 other entity; or

160 (d) Makes total expenditures of fifty dollars or more during the
161 twelve-month period beginning January first and ending December thirty-first for
162 the benefit of one or more public officials or one or more employees of the
163 legislative branch of state government in connection with such activity.

164 A "legislative lobbyist" shall include an attorney at law engaged in activities on
165 behalf of any person unless excluded by any of the following exceptions. A
166 "legislative lobbyist" shall not include any member of the general assembly, an
167 elected state official, or any other person solely due to such person's participation
168 in any of the following activities:

169 a. Responding to any request for information made by any public official
170 or employee of the legislative branch of government;

171 b. Preparing or publication of an editorial, a newsletter, newspaper,
172 magazine, radio or television broadcast, or similar news medium, whether print
173 or electronic;

174 c. Acting within the scope of employment of the legislative branch of
175 government when acting with respect to the general assembly or any member
176 thereof;

177 d. Testifying as a witness before the general assembly or any committee
178 thereof;

179 [(5)] (6) "Lobbyist", any natural person defined as an executive lobbyist,
180 judicial lobbyist or a legislative lobbyist;

181 [(6)] (7) "Lobbyist principal", any person, business entity, governmental
182 entity, religious organization, nonprofit corporation or association who employs,
183 contracts for pay or otherwise compensates a lobbyist;

184 [(7)] (8) "Public official", any member or member-elect of the general
185 assembly, judge or judicial officer, or any other person holding an elective office
186 of state government or any agency head, department director or division director
187 of state government or any member of any state board or commission and any
188 designated decision-making public servant designated by persons described in
189 this subdivision.

105.473. 1. Each lobbyist shall, not later than five days after beginning
2 any activities as a lobbyist, file standardized registration forms, verified by a
3 written declaration that it is made under the penalties of perjury, along with a
4 filing fee of ten dollars, with the commission. The forms shall include the

5 lobbyist's name and business address, the name and address of all persons such
6 lobbyist employs for lobbying purposes, the name and address of each lobbyist
7 principal by whom such lobbyist is employed or in whose interest such lobbyist
8 appears or works. The commission shall maintain files on all lobbyists' filings,
9 which shall be open to the public. Each lobbyist shall file an updating statement
10 under oath within one week of any addition, deletion, or change in the lobbyist's
11 employment or representation. The filing fee shall be deposited to the general
12 revenue fund of the state. The lobbyist principal or a lobbyist employing another
13 person for lobbying purposes may notify the commission that a judicial, executive
14 or legislative lobbyist is no longer authorized to lobby for the principal or the
15 lobbyist and should be removed from the commission's files.

16 2. Each person shall, before giving testimony before any committee of the
17 general assembly, give to the secretary of such committee such person's name and
18 address and the identity of any lobbyist or organization, if any, on whose behalf
19 such person appears. A person who is not a lobbyist as defined in section 105.470
20 shall not be required to give such person's address if the committee determines
21 that the giving of such address would endanger the person's physical health.

22 3. (1) During any period of time in which a lobbyist continues to act as
23 an executive lobbyist, judicial lobbyist [or a], legislative lobbyist, **or elected**
24 **local government official lobbyist**, the lobbyist shall file with the commission
25 on standardized forms prescribed by the commission monthly reports which shall
26 be due at the close of business on the tenth day of the following month;

27 (2) Each report filed pursuant to this subsection shall include a
28 statement, verified by a written declaration that it is made under the penalties
29 of perjury, setting forth the following:

30 (a) The total of all expenditures by the lobbyist or his or her lobbyist
31 principals made on behalf of all public officials, their staffs and employees, and
32 their spouses and dependent children, which expenditures shall be separated into
33 at least the following categories by the executive branch, judicial branch and
34 legislative branch of government: printing and publication expenses; media and
35 other advertising expenses; travel; entertainment; honoraria; meals, food and
36 beverages; and gifts;

37 (b) **The total of all expenditures by the lobbyist or his or her**
38 **lobbyist principals made on behalf of all elected local government**
39 **officials, their staffs and employees, and their spouses and**
40 **children. Such expenditures shall be separated into at least the**

41 **following categories: printing and publication expenses, media and**
42 **other advertising expenses, travel, entertainment, honoraria, meals,**
43 **food and beverages, and gifts;**

44 (c) An itemized listing of the name of the recipient and the nature and
45 amount of each expenditure by the lobbyist or his or her lobbyist principal,
46 including a service or anything of value, for all expenditures made during any
47 reporting period, paid or provided to or for a public official **or elected local**
48 **government elected official**, such official's staff, employees, spouse or
49 dependent children;

50 [(c)] (d) The total of all expenditures made by a lobbyist or lobbyist
51 principal for occasions and the identity of the group invited, the date and
52 description of the occasion and the amount of the expenditure for each occasion
53 when any of the following are invited in writing:

- 54 a. All members of the senate;
55 b. All members of the house of representatives;
56 c. All members of a joint committee of the general assembly or a standing
57 committee of either the house of representatives or senate; or
58 d. All members of a caucus of the general assembly if the caucus consists
59 of at least ten members, a list of the members of the caucus has been previously
60 filed with the ethics committee of the house or the senate, and such list has been
61 approved by either of such ethics committees;

62 [(d)] (e) Any expenditure made on behalf of a public official, **an elected**
63 **local government official**, or [the public] **such** official's staff, employees,
64 spouse or dependent children, if such expenditure is solicited by such [public]
65 official, the [public] official's staff, employees, or spouse or dependent children,
66 from the lobbyist or his or her lobbyist principals and the name of such person
67 or persons, except any expenditures made to any not-for-profit corporation,
68 charitable, fraternal or civic organization or other association formed to provide
69 for good in the order of benevolence;

70 [(e)] (f) A statement detailing any direct business relationship or
71 association or partnership the lobbyist has with any public official **or elected**
72 **local government official**. The reports required by this subdivision shall cover
73 the time periods since the filing of the last report or since the lobbyist's
74 employment or representation began, whichever is most recent.

75 4. No expenditure reported pursuant to this section shall include any
76 amount expended by a lobbyist or lobbyist principal on himself or herself. All

77 expenditures disclosed pursuant to this section shall be valued on the report at
78 the actual amount of the payment made, or the charge, expense, cost, or
79 obligation, debt or bill incurred by the lobbyist or the person the lobbyist
80 represents. Whenever a lobbyist principal employs more than one lobbyist,
81 expenditures of the lobbyist principal shall not be reported by each lobbyist, but
82 shall be reported by one of such lobbyists.

83 5. Any lobbyist principal shall provide in a timely fashion whatever
84 information is reasonably requested by the lobbyist principal's lobbyist for use in
85 filing the reports required by this section.

86 6. All information required to be filed pursuant to the provisions of this
87 section with the commission shall be kept available by the executive director of
88 the commission at all times open to the public for inspection and copying for a
89 reasonable fee for a period of five years from the date when such information was
90 filed.

91 7. No person shall knowingly employ any person who is required to
92 register as a registered lobbyist but is not registered pursuant to this
93 section. Any person who knowingly violates this subsection shall be subject to a
94 civil penalty in an amount of not more than ten thousand dollars for each
95 violation. Such civil penalties shall be collected by action filed by the
96 commission.

97 8. No lobbyist shall knowingly omit, conceal, or falsify in any manner
98 information required pursuant to this section.

99 9. The prosecuting attorney of Cole County shall be reimbursed only out
100 of funds specifically appropriated by the general assembly for investigations and
101 prosecutions for violations of this section.

102 10. Any public official or other person whose name appears in any lobbyist
103 report filed pursuant to this section who contests the accuracy of the portion of
104 the report applicable to such person may petition the commission for an audit of
105 such report and shall state in writing in such petition the specific disagreement
106 with the contents of such report. The commission shall investigate such
107 allegations in the manner described in section 105.959. If the commission
108 determines that the contents of such report are incorrect, incomplete or
109 erroneous, it shall enter an order requiring filing of an amended or corrected
110 report.

111 11. The commission shall provide a report listing the total spent by a
112 lobbyist for the month and year to any member or member-elect of the general

113 assembly, judge or judicial officer, or any other person holding an elective office
114 of state government **or any elected local government official** on or before the
115 twentieth day of each month. For the purpose of providing accurate information
116 to the public, the commission shall not publish information in either written or
117 electronic form for ten working days after providing the report pursuant to this
118 subsection. The commission shall not release any portion of the lobbyist report
119 if the accuracy of the report has been questioned pursuant to subsection 10 of this
120 section unless it is conspicuously marked "Under Review".

121 12. Each lobbyist or lobbyist principal by whom the lobbyist was
122 employed, or in whose behalf the lobbyist acted, shall provide a general
123 description of the proposed legislation or action by the executive branch or
124 judicial branch which the lobbyist or lobbyist principal supported or opposed.
125 This information shall be supplied to the commission on March fifteenth and
126 May thirtieth of each year.

127 **13. The provisions of this section shall supersede any**
128 **contradicting ordinances or charter provisions.**

115.124. 1. Notwithstanding any other law to the contrary, in a
2 nonpartisan election in any political subdivision or special district except for
3 municipal [and board of trustees of community college districts] elections, if the
4 notice provided for in subsection 5 of section 115.127 has been published in at
5 least one newspaper of general circulation in the district, and if the number of
6 candidates who have filed for a particular office is equal to the number of
7 positions in that office to be filled by the election, no election shall be held for
8 such office, and the candidates shall assume the responsibilities of their offices
9 at the same time and in the same manner as if they had been
10 elected. Notwithstanding any other provision of law to the contrary, if at any
11 election the number of candidates filing for a particular office exceeds the number
12 of positions to be filled at such election, the election authority shall hold the
13 election as scheduled, even if a sufficient number of candidates withdraw from
14 such contest for that office so that the number of candidates remaining after the
15 filing deadline is equal to the number of positions to be filled.

16 2. The election authority or political subdivision responsible for the
17 oversight of the filing of candidates in any nonpartisan election in any political
18 subdivision or special district shall clearly designate where candidates shall form
19 a line to effectuate such filings and determine the order of such filings; except
20 that, in the case of candidates who file a declaration of candidacy with the

21 election authority or political subdivision prior to 5:00 p.m. on the first day for
22 filing, the election authority or political subdivision may determine by random
23 drawing the order in which such candidates' names shall appear on the ballot. If
24 a drawing is conducted pursuant to this subsection, it shall be conducted so that
25 each candidate may draw a number at random at the time of filing. If such
26 drawing is conducted, the election authority or political subdivision shall record
27 the number drawn with the candidate's declaration of candidacy. If such drawing
28 is conducted, the names of candidates filing on the first day of filing for each
29 office on each ballot shall be listed in ascending order of the numbers so drawn.

**135.084. Any county with a charter form of government and with
2 more than six hundred thousand but fewer than seven hundred
3 thousand inhabitants may, through the adoption of an ordinance, allow
4 for the deferral of increases in property tax liability and interest
5 thereon in excess of the property tax liability for 2004 for homestead
6 property, as that term is defined in section 135.010, RSMo, that is
7 located in such county and owned and occupied by an individual or
8 individuals age sixty-five and older. Such county may, by adoption of
9 an ordinance, place such requirements upon the deferral of real
10 property taxes as its governing body deems appropriate. Through an
11 annual appropriation made by such county and upon determining the
12 amount of deferred taxes on tax-deferred property for the tax year, the
13 county shall pay to the respective political subdivisions levying a tax
14 upon real property located within or partially within the county and,
15 with regard to constitutionally dedicated real property taxes, to state
16 an amount equivalent to the deferred taxes owed to the political
17 subdivisions and the state. A county allowing for the deferral of real
18 property taxes may accrue interest upon the amount of deferred taxes
19 in the same manner and rate as provided under section 32.065,
20 RSMo. Any taxpayer who defers increases in property tax liability
21 under this section shall be ineligible to receive the senior citizen
22 property tax credit or the homestead preservation tax credit for any
23 year in which the increase in property tax liability is deferred or
24 remains unpaid.**

137.055. 1. After the assessor's book of each county, except in the city of
2 St. Louis, shall be corrected and adjusted according to law, but not later than
3 September twentieth, of each year, the county governing body shall ascertain the

4 sum necessary to be raised for county purposes, and fix the rate of taxes on the
5 several subjects of taxation so as to raise the required sum, and the same to be
6 entered in the proper columns in the tax book.

7 2. Prior to fixing the rate of taxes, as provided in this section, the county
8 governing body shall hold a public hearing on the proposed rate of taxes. A notice
9 stating the time and place for the hearing shall be published in at least one
10 newspaper qualified under the laws of Missouri of general circulation in the
11 county at least seven days prior to the date of the hearing. The notice shall
12 include the aggregate assessed valuation by category of real, total personal and
13 other tangible property in the county as entered in the tax book for the fiscal year
14 for which the tax is to be levied, the aggregate assessed valuation by category of
15 real, total personal and other tangible property in the county for the preceding
16 taxable year, the required sums to be raised from the property tax for each
17 purpose for which the county levies taxes as approved in the budget adopted
18 under chapter 50, RSMo, [and] the proposed rate of taxes which will produce
19 substantially the same revenues as required by the budget, **and the increase**
20 **in tax revenue realized due to an increase in assessed value as a result**
21 **of new construction and improvement, and the increase, both in dollar**
22 **value and percentage, in tax revenue as a result of reassessment if the**
23 **proposed tax rate is adopted.** Failure of any taxpayer to appear at said
24 hearing shall not prevent the taxpayer from pursuit of any other legal remedy
25 otherwise available to the taxpayer. Nothing in this subsection absolves county
26 governing bodies of responsibilities under section 137.073 nor to adjust tax rates
27 in event changes in assessed valuation occur that would alter the tax rate
28 calculations.

137.106. 1. This section may be known and may be cited as "The Missouri
2 Homestead Preservation Act".

3 2. As used in this section, the following terms shall mean:

- 4 (1) "Department", the department of revenue;
5 (2) "Director", the director of revenue;
6 (3) "Disabled", as such term is defined in section 135.010, RSMo;
7 (4) "Eligible owner", any individual owner of property who is sixty-five
8 years old or older as of January first of the tax year in which the individual is
9 claiming the credit or who is disabled, and who had an income of equal to or less
10 than the maximum upper limit in the year prior to completing an application
11 pursuant to [subsection 4 of] this section; **or**

12 **(a)** In the case of a married couple owning property either jointly or as
13 tenants by the entirety, or where only one spouse owns the property, such couple
14 shall be considered an eligible taxpayer if both spouses have reached the age of
15 sixty-five or if one spouse is disabled, or if one spouse is at least sixty-five years
16 old and the other spouse is at least sixty years old, and the combined income of
17 the couple in the year prior to completing an application pursuant to [subsection
18 4 of] this section did not exceed the maximum upper limit; **or**

19 **(b)** In the case of joint ownership by unmarried persons or
20 ownership by tenancy in common by two or more unmarried persons,
21 such owners shall be considered an eligible owner if each person with
22 an ownership interest individually satisfies the eligibility requirements
23 for an individual eligible owner under this section and the combined
24 income of all individuals with an interest in the property is equal to or
25 less than the maximum upper limit in the year prior to completing an
26 application under this section. If any individual with an ownership
27 interest in the property fails to satisfy the eligibility requirements of
28 an individual eligible owner or if the combined income of all
29 individuals with interest in the property exceeds the maximum upper
30 limit, then all individuals with an ownership interest in such property
31 shall be deemed ineligible owners regardless of such other individual's
32 ability to individually meet the eligibility requirements; **or**

33 **(c)** In the case of property held in trust, the eligible owner and recipient
34 of the tax credit shall be the trust itself provided the previous owner of the
35 homestead or the previous owner's spouse: is the settlor of the trust with respect
36 to the homestead; currently resides in such homestead; and but for the transfer
37 of such property would have satisfied the age, ownership, and maximum upper
38 limit requirements for income as defined in subdivisions (7) and (8) of this
39 subsection;

40 no individual shall be an eligible owner if the individual has not paid their
41 property tax liability, if any, in full by the payment due date in any of the three
42 prior tax years, except that a late payment of a property tax liability in any prior
43 year shall not disqualify a potential eligible owner if such owner paid in full the
44 tax liability and any and all penalties, additions and interest that arose as a
45 result of such late payment; no individual shall be an eligible owner if such
46 person filed a valid claim for the senior citizens property tax relief credit
47 pursuant to sections 135.010 to 135.035, RSMo;

48 (5) "Homestead", as such term is defined pursuant to section 135.010,
49 RSMo, except as limited by provisions of this section to the contrary. No property
50 shall be considered a homestead if such property was improved since the most
51 recent annual assessment by more than five percent of the prior year appraised
52 value, except where an eligible owner of the property has made such
53 improvements to accommodate a disabled person;

54 (6) "Homestead exemption limit", a percentage increase, rounded to the
55 nearest hundredth of a percent, which shall be equal to the percentage increase
56 to tax liability, not including improvements, of a homestead from one tax year to
57 the next that exceeds a certain percentage set pursuant to subsection 10 of this
58 section. For applications filed in 2005 or 2006, the homestead exemption limit
59 shall be based on the increase to tax liability from 2004 to 2005. For applications
60 filed between April 1, 2005, and September 30, 2006, an eligible owner, who
61 otherwise satisfied the requirements of this section, shall not apply for the
62 homestead exemption credit more than once during such period. For applications
63 filed after 2006, the homestead exemption limit shall be based on the increase to
64 tax liability from two years prior to application to the year immediately prior to
65 application;

66 (7) "Income", federal adjusted gross income, and in the case of ownership
67 of the homestead by trust, the income of the settlor applicant shall be imputed
68 to the income of the trust for purposes of determining eligibility with regards to
69 the maximum upper limit;

70 (8) "Maximum upper limit", in the calendar year 2005, the income sum of
71 seventy thousand dollars; in each successive calendar year this amount shall be
72 raised by the incremental increase in the general price level, as defined pursuant
73 to article X, section 17 of the Missouri Constitution.

74 3. Pursuant to article X, section 6(a) of the Constitution of Missouri, if in
75 the prior tax year, the property tax liability on any parcel of subclass (1) real
76 property increased by more than the homestead exemption limit, without regard
77 for any prior credit received due to the provisions of this section, then any eligible
78 owner of the property shall receive a homestead exemption credit to be applied
79 in the current tax year property tax liability to offset the prior year increase to
80 tax liability that exceeds the homestead exemption limit, except as eligibility for
81 the credit is limited by the provisions of this section. The amount of the credit
82 shall be listed separately on each taxpayer's tax bill for the current tax year, or
83 on a document enclosed with the taxpayer's bill. The homestead exemption credit

84 shall not affect the process of setting the tax rate as required pursuant to article
85 X, section 22 of the Constitution of Missouri and section 137.073 in any prior,
86 current, or subsequent tax year.

87 4. If application is made in 2005, any potential eligible owner may apply
88 for the homestead exemption credit by completing an application through their
89 local assessor's office. Applications may be completed between April first and
90 September thirtieth of any tax year in order for the taxpayer to be eligible for the
91 homestead exemption credit in the tax year next following the calendar year in
92 which the homestead exemption credit application was completed. The
93 application shall be on forms provided to the assessor's office by the
94 department. Forms also shall be made available on the department's Internet
95 site and at all permanent branch offices and all full-time, temporary, or fee offices
96 maintained by the department of revenue. The applicant shall attest under
97 penalty of perjury:

98 (1) To the applicant's age;

99 (2) That the applicant's prior year income was less than the maximum
100 upper limit;

101 (3) To the address of the homestead property; and

102 (4) That any improvements made to the homestead, not made to
103 accommodate a disabled person, did not total more than five percent of the prior
104 year appraised value.

105 The applicant shall also include with the application copies of receipts indicating
106 payment of property tax by the applicant for the homestead property for the two
107 prior tax years.

108 5. If application is made in 2005, the assessor, upon request for an
109 application, shall:

110 (1) Certify the parcel number and owner of record as of January first of
111 the homestead, including verification of the acreage classified as residential on
112 the assessor's property record card;

113 (2) Obtain appropriate prior tax year levy codes for each homestead from
114 the county clerks for inclusion on the form;

115 (3) Record on the application the assessed valuation of the homestead for
116 the current tax year, and any new construction or improvements for the current
117 tax year; and

118 (4) Sign the application, certifying the accuracy of the assessor's entries.

119 6. If application is made after 2005, any potential eligible owner may

120 apply for the homestead exemption credit by completing an
121 application. Applications may be completed between April first and [September
122 thirtieth] **October fifteenth** of any tax year in order for the taxpayer to be
123 eligible for the homestead exemption credit in the tax year next following the
124 calendar year in which the homestead exemption credit application was
125 completed. The application shall be on forms provided by the department. Forms
126 also shall be made available on the department's Internet site and at all
127 permanent branch offices and all full-time, temporary, or fee offices maintained
128 by the department of revenue. The applicant shall attest under penalty of
129 perjury:

- 130 (1) To the applicant's age;
- 131 (2) That the applicant's prior year income was less than the maximum
132 upper limit;
- 133 (3) To the address of the homestead property;
- 134 (4) That any improvements made to the homestead, not made to
135 accommodate a disabled person, did not total more than five percent of the prior
136 year appraised value; and
- 137 (5) The applicant shall also include with the application copies of receipts
138 indicating payment of property tax by the applicant for the homestead property
139 for the three prior tax years.

140 7. Each applicant shall send the application to the department by
141 September thirtieth of each year for the taxpayer to be eligible for the homestead
142 exemption credit in the tax year next following the calendar year in which the
143 application was completed.

144 8. If application is made in 2005, upon receipt of the applications, the
145 department shall calculate the tax liability, adjusted to exclude new construction
146 or improvements verify compliance with the maximum income limit, verify the
147 age of the applicants, and make adjustments to these numbers as necessary on
148 the applications. The department also shall disallow any application where the
149 applicant has also filed a valid application for the senior citizens property tax
150 credit, pursuant to sections 135.010 to 135.035, RSMo. Once adjusted tax
151 liability, age, and income are verified, the director shall determine eligibility for
152 the credit, and provide a list of all verified eligible owners to the county collectors
153 or county clerks in counties with a township form of government by December
154 fifteenth of each year. By January fifteenth, the county collectors or county
155 clerks in counties with a township form of government shall provide a list to the

156 department of any verified eligible owners who failed to pay the property tax due
157 for the tax year that ended immediately prior. Such eligible owners shall be
158 disqualified from receiving the credit in the current tax year.

159 9. If application is made after 2005, upon receipt of the applications, the
160 department shall calculate the tax liability, verify compliance with the maximum
161 income limit, verify the age of the applicants, and make adjustments to these
162 numbers as necessary on the applications. The department also shall disallow
163 any application where the applicant also has filed a valid application for the
164 senior citizens property tax credit under sections 135.010 to 135.035,
165 RSMo. Once adjusted tax liability, age, and income are verified, the director shall
166 determine eligibility for the credit and provide a list of all verified eligible owners
167 to the county assessors or county clerks in counties with a township form of
168 government by December fifteenth of each year. By January fifteenth, the county
169 assessors shall provide a list to the department of any verified eligible owners
170 who made improvements not for accommodation of a disability to the homestead
171 and the dollar amount of the assessed value of such improvements. If the dollar
172 amount of the assessed value of such improvements totaled more than five
173 percent of the prior year appraised value, such eligible owners shall be
174 disqualified from receiving the credit in the current tax year.

175 10. The director shall calculate the level of appropriation necessary to set
176 the homestead exemption limit at five percent when based on a year of general
177 reassessment or at two and one-half percent when based on a year without
178 general reassessment for the homesteads of all verified eligible owners, and
179 provide such calculation to the speaker of the house of representatives, the
180 president pro tempore of the senate, and the director of the office of budget and
181 planning in the office of administration by January thirty-first of each year.

182 11. For applications made in 2005, the general assembly shall make an
183 appropriation for the funding of the homestead exemption credit that is signed
184 by the governor, then the director shall, by July thirty-first of such year, set the
185 homestead exemption limit. The limit shall be a single, statewide percentage
186 increase to tax liability, rounded to the nearest hundredth of a percent, which, if
187 applied to all homesteads of verified eligible owners who applied for the
188 homestead exemption credit in the immediately prior tax year, would cause all
189 but one-quarter of one percent of the amount of the appropriation, minus any
190 withholding by the governor, to be distributed during that fiscal year. The
191 remaining one-quarter of one percent shall be distributed to the county

192 assessment funds of each county on a proportional basis, based on the number of
193 eligible owners in each county; such one-quarter percent distribution shall be
194 delineated in any such appropriation as a separate line item in the total
195 appropriation. If no appropriation is made by the general assembly during any
196 tax year or no funds are actually distributed pursuant to any appropriation
197 therefor, then no homestead preservation credit shall apply in such year.

198 12. After setting the homestead exemption limit for applications made in
199 2005, the director shall apply the limit to the homestead of each verified eligible
200 owner and calculate the credit to be associated with each verified eligible owner's
201 homestead, if any. The director shall send a list of those eligible owners who are
202 to receive the homestead exemption credit, including the amount of each credit,
203 the certified parcel number of the homestead, and the address of the homestead
204 property, to the county collectors or county clerks in counties with a township
205 form of government by August thirty-first. Pursuant to such calculation, the
206 director shall instruct the state treasurer as to how to distribute the
207 appropriation and assessment fund allocation to the county collector's funds of
208 each county or the treasurer ex officio collector's fund in counties with a township
209 form of government where recipients of the homestead exemption credit are
210 located, so as to exactly offset each homestead exemption credit being issued, plus
211 the one-quarter of one percent distribution for the county assessment funds. As
212 a result of the appropriation, in no case shall a political subdivision receive more
213 money than it would have received absent the provisions of this section plus the
214 one-quarter of one percent distribution for the county assessment funds. Funds,
215 at the direction of the county collector or the treasurer ex officio collector in
216 counties with a township form of government, shall be deposited in the county
217 collector's fund of a county or the treasurer ex officio collector's fund or may be
218 sent by mail to the collector of a county, or the treasurer ex officio collector in
219 counties with a township form of government, not later than October first in any
220 year a homestead exemption credit is appropriated as a result of this section and
221 shall be distributed as moneys in such funds are commonly distributed from other
222 property tax revenues by the collector of the county or the treasurer ex officio
223 collector of the county in counties with a township form of government, so as to
224 exactly offset each homestead exemption credit being issued. In counties with a
225 township form of government, the county clerk shall provide the treasurer ex
226 officio collector a summary of the homestead exemption credit for each township
227 for the purpose of distributing the total homestead exemption credit to each

228 township collector in a particular county.

229 13. If, in any given year after 2005, the general assembly shall make an
230 appropriation for the funding of the homestead exemption credit that is signed
231 by the governor, then the director shall, by July thirty-first of such year, set the
232 homestead exemption limit. The limit shall be a single, statewide percentage
233 increase to tax liability, rounded to the nearest hundredth of a percent, which, if
234 applied to all homesteads of verified eligible owners who applied for the
235 homestead exemption credit in the immediately prior tax year, would cause all
236 of the amount of the appropriation, minus any withholding by the governor, to be
237 distributed during that fiscal year. If no appropriation is made by the general
238 assembly during any tax year or no funds are actually distributed pursuant to
239 any appropriation therefor, then no homestead preservation credit shall apply in
240 such year.

241 14. After setting the homestead exemption limit for applications made
242 after 2005, the director shall apply the limit to the homestead of each verified
243 eligible owner and calculate the credit to be associated with each verified eligible
244 owner's homestead, if any. The director shall send a list of those eligible owners
245 who are to receive the homestead exemption credit, including the amount of each
246 credit, the certified parcel number of the homestead, and the address of the
247 homestead property, to the county collectors or county clerks in counties with a
248 township form of government by August thirty-first. Pursuant to such
249 calculation, the director shall instruct the state treasurer as to how to distribute
250 the appropriation to the county collector's fund of each county where recipients
251 of the homestead exemption credit are located, so as to exactly offset each
252 homestead exemption credit being issued. As a result of the appropriation, in no
253 case shall a political subdivision receive more money than it would have received
254 absent the provisions of this section. Funds, at the direction of the collector of
255 the county or treasurer ex officio collector in counties with a township form of
256 government, shall be deposited in the county collector's fund of a county or may
257 be sent by mail to the collector of a county, or treasurer ex officio collector in
258 counties with a township form of government, not later than October first in any
259 year a homestead exemption credit is appropriated as a result of this section and
260 shall be distributed as moneys in such funds are commonly distributed from other
261 property tax revenues by the collector of the county or the treasurer ex officio
262 collector of the county in counties with a township form of government, so as to
263 exactly offset each homestead exemption credit being issued.

264 15. The department shall promulgate rules for implementation of this
265 section. Any rule or portion of a rule, as that term is defined in section 536.010,
266 RSMo, that is created under the authority delegated in this section shall become
267 effective only if it complies with and is subject to all of the provisions of chapter
268 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter
269 536, RSMo, are nonseverable and if any of the powers vested with the general
270 assembly pursuant to chapter 536, RSMo, to review, to delay the effective date,
271 or to disapprove and annul a rule are subsequently held unconstitutional, then
272 the grant of rulemaking authority and any rule proposed or adopted after August
273 28, 2004, shall be invalid and void. Any rule promulgated by the department
274 shall in no way impact, affect, interrupt, or interfere with the performance of the
275 required statutory duties of any county elected official, more particularly
276 including the county collector when performing such duties as deemed necessary
277 for the distribution of any homestead appropriation and the distribution of all
278 other real and personal property taxes.

279 16. In the event that an eligible owner dies or transfers ownership of the
280 property after the homestead exemption limit has been set in any given year, but
281 prior to January first of the year in which the credit would otherwise be applied,
282 the credit shall be void and any corresponding moneys, pursuant to subsection 12
283 of this section, shall lapse to the state to be credited to the general revenue fund.
284 In the event the collector of the county or the treasurer ex officio collector of the
285 county in counties with a township form of government determines prior to
286 issuing the credit that the individual is not an eligible owner because the
287 individual did not pay the prior three years' property tax liability in full, the
288 credit shall be void and any corresponding moneys, under subsection 11 of this
289 section, shall lapse to the state to be credited to the general revenue fund.

290 17. This section shall apply to all tax years beginning on or after January
291 1, 2005. This subsection shall become effective June 28, 2004.

292 18. In accordance with the provisions of sections 23.250 to 23.298, RSMo,
293 and unless otherwise authorized pursuant to section 23.253, RSMo:

294 (1) Any new program authorized under the provisions of this section shall
295 automatically sunset six years after the effective date of this section; and

296 (2) This section shall terminate on September first of the year following
297 the year in which any new program authorized under this section is sunset, and
298 the revisor of statutes shall designate such sections and this section in a revision
299 bill for repeal.

137.115. 1. All other laws to the contrary notwithstanding, the assessor
2 or the assessor's deputies in all counties of this state including the city of St.
3 Louis shall annually make a list of all real and tangible personal property taxable
4 in the assessor's city, county, town or district. Except as otherwise provided in
5 subsection 3 of this section and section 137.078, the assessor shall annually
6 assess all personal property at thirty-three and one-third percent of its true value
7 in money as of January first of each calendar year. The assessor shall annually
8 assess all real property, including any new construction and improvements to real
9 property, and possessory interests in real property at the percent of its true value
10 in money set in subsection 5 of this section. The assessor shall annually assess
11 all real property in the following manner: new assessed values shall be
12 determined as of January first of each odd-numbered year and shall be entered
13 in the assessor's books; those same assessed values shall apply in the following
14 even-numbered year, except for new construction and property improvements
15 which shall be valued as though they had been completed as of January first of
16 the preceding odd-numbered year. The assessor may call at the office, place of
17 doing business, or residence of each person required by this chapter to list
18 property, and require the person to make a correct statement of all taxable
19 tangible personal property owned by the person or under his or her care, charge
20 or management, taxable in the county. On or before January first of each
21 even-numbered year, the assessor shall prepare and submit a two-year
22 assessment maintenance plan to the county governing body and the state tax
23 commission for their respective approval or modification. The county governing
24 body shall approve and forward such plan or its alternative to the plan to the
25 state tax commission by February first. If the county governing body fails to
26 forward the plan or its alternative to the plan to the state tax commission by
27 February first, the assessor's plan shall be considered approved by the county
28 governing body. If the state tax commission fails to approve a plan and if the
29 state tax commission and the assessor and the governing body of the county
30 involved are unable to resolve the differences, in order to receive state cost-share
31 funds outlined in section 137.750, the county or the assessor shall petition the
32 administrative hearing commission, by May first, to decide all matters in dispute
33 regarding the assessment maintenance plan. Upon agreement of the parties, the
34 matter may be stayed while the parties proceed with mediation or arbitration
35 upon terms agreed to by the parties. The final decision of the administrative
36 hearing commission shall be subject to judicial review in the circuit court of the

37 county involved. In the event a valuation of subclass (1) real property within any
38 county with a charter form of government, or within a city not within a county,
39 is made by a computer, computer-assisted method or a computer program, the
40 burden of proof, supported by clear, convincing and cogent evidence to sustain
41 such valuation, shall be on the assessor at any hearing or appeal. In any such
42 county, unless the assessor proves otherwise, there shall be a presumption that
43 the assessment was made by a computer, computer-assisted method or a
44 computer program. Such evidence shall include, but shall not be limited to, the
45 following:

46 (1) The findings of the assessor based on an appraisal of the property by
47 generally accepted appraisal techniques; and

48 (2) The purchase prices from sales of at least three comparable properties
49 and the address or location thereof. As used in this paragraph, the word
50 "comparable" means that:

51 (a) Such sale was closed at a date relevant to the property valuation; and

52 (b) Such properties are not more than one mile from the site of the
53 disputed property, except where no similar properties exist within one mile of the
54 disputed property, the nearest comparable property shall be used. Such property
55 shall be within five hundred square feet in size of the disputed property, and
56 resemble the disputed property in age, floor plan, number of rooms, and other
57 relevant characteristics.

58 2. Assessors in each county of this state and the city of St. Louis may send
59 personal property assessment forms through the mail.

60 3. The following items of personal property shall each constitute separate
61 subclasses of tangible personal property and shall be assessed and valued for the
62 purposes of taxation at the following [percents] **percentages** of their true value
63 in money:

64 (1) Grain and other agricultural crops in an unmanufactured condition,
65 one-half of one percent;

66 (2) Livestock, twelve percent;

67 (3) Farm machinery, twelve percent;

68 (4) Motor vehicles which are eligible for registration as and are registered
69 as historic motor vehicles pursuant to section 301.131, RSMo, and aircraft which
70 are at least twenty-five years old and which are used solely for noncommercial
71 purposes and are operated less than fifty hours per year or aircraft that are home
72 built from a kit, five percent;

73 (5) Poultry, twelve percent; and

74 (6) Tools and equipment used for pollution control and tools and
75 equipment used in retooling for the purpose of introducing new product lines or
76 used for making improvements to existing products by any company which is
77 located in a state enterprise zone and which is identified by any standard
78 industrial classification number cited in subdivision (6) of section 135.200, RSMo,
79 twenty-five percent.

80 4. The person listing the property shall enter a true and correct statement
81 of the property, in a printed blank prepared for that purpose. The statement,
82 after being filled out, shall be signed and either affirmed or sworn to as provided
83 in section 137.155. The list shall then be delivered to the assessor.

84 5. All subclasses of real property, as such subclasses are established in
85 section 4(b) of article X of the Missouri Constitution and defined in section
86 137.016, shall be assessed at the following percentages of true value:

87 (1) For real property in subclass (1), nineteen percent;

88 (2) For real property in subclass (2), twelve percent; and

89 (3) For real property in subclass (3), thirty-two percent.

90 6. Manufactured homes, as defined in section 700.010, RSMo, which are
91 actually used as dwelling units shall be assessed at the same percentage of true
92 value as residential real property for the purpose of taxation. The percentage of
93 assessment of true value for such manufactured homes shall be the same as for
94 residential real property. If the county collector cannot identify or find the
95 manufactured home when attempting to attach the manufactured home for
96 payment of taxes owed by the manufactured home owner, the county collector
97 may request the county commission to have the manufactured home removed from
98 the tax books, and such request shall be granted within thirty days after the
99 request is made; however, the removal from the tax books does not remove the tax
100 lien on the manufactured home if it is later identified or found. A manufactured
101 home located in a manufactured home rental park, rental community or on real
102 estate not owned by the manufactured home owner shall be considered personal
103 property. A manufactured home located on real estate owned by the
104 manufactured home owner may be considered real property.

105 7. Each manufactured home assessed shall be considered a parcel for the
106 purpose of reimbursement pursuant to section 137.750, unless the manufactured
107 home has been converted to real property in compliance with section 700.111,
108 RSMo, and assessed as a realty improvement to the existing real estate parcel.

109 8. Any amount of tax due and owing based on the assessment of a
110 manufactured home shall be included on the personal property tax statement of
111 the manufactured home owner unless the manufactured home has been converted
112 to real property in compliance with section 700.111, RSMo, in which case the
113 amount of tax due and owing on the assessment of the manufactured home as a
114 realty improvement to the existing real estate parcel shall be included on the real
115 property tax statement of the real estate owner.

116 9. The assessor of each county and each city not within a county shall use
117 the trade-in value published in the October issue of the National Automobile
118 Dealers' Association Official Used Car Guide, or its successor publication, as the
119 recommended guide of information for determining the true value of motor
120 vehicles described in such publication. In the absence of a listing for a particular
121 motor vehicle in such publication, the assessor shall use such information or
122 publications which in the assessor's judgment will fairly estimate the true value
123 in money of the motor vehicle.

124 10. Before the assessor may increase the assessed valuation of any parcel
125 of subclass (1) real property by more than fifteen percent since the last
126 assessment, excluding increases due to new construction or improvements, the
127 assessor shall conduct a physical inspection of such property.

128 11. If a physical inspection is required, pursuant to subsection 10 of this
129 section, the assessor shall notify the property owner of that fact in writing and
130 shall provide the owner clear written notice of the owner's rights relating to the
131 physical inspection. If a physical inspection is required, the property owner may
132 request that an interior inspection be performed during the physical
133 inspection. The owner shall have no less than thirty days to notify the assessor
134 of a request for an interior physical inspection.

135 12. A physical inspection, as required by subsection 10 of this section,
136 shall include, but not be limited to, an on-site personal observation and review
137 of all exterior portions of the land and any buildings and improvements to which
138 the inspector has or may reasonably and lawfully gain external access, and shall
139 include an observation and review of the interior of any buildings or
140 improvements on the property upon the timely request of the owner pursuant to
141 subsection 11 of this section. Mere observation of the property via a "drive-by
142 inspection" or the like shall not be considered sufficient to constitute a physical
143 inspection as required by this section.

144 13. The provisions of subsections 11 and 12 of this section shall only apply

145 in any county with a charter form of government with more than one million
146 inhabitants.

147 14. A county or city collector may accept credit cards as proper form of
148 payment of outstanding property tax or license due. No county or city collector
149 may charge surcharge for payment by credit card which exceeds the fee or
150 surcharge charged by the credit card bank, processor, or issuer for its service. A
151 county or city collector may accept payment by electronic transfers of funds in
152 payment of any tax or license and charge the person making such payment a fee
153 equal to the fee charged the county by the bank, processor, or issuer of such
154 electronic payment.

155 15. [The provisions of this section and sections 137.073, 138.060 and
156 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general
157 assembly, second regular session, shall become effective January 1, 2003, for any
158 taxing jurisdiction within a county with a charter form of government with
159 greater than one million inhabitants, and the provisions of this section and
160 sections 137.073, 138.060 and 138.100, RSMo, as enacted by house bill no. 1150
161 of the ninety-first general assembly, second regular session, shall become effective
162 October 1, 2004, for all taxing jurisdictions in this state.] Any county or city not
163 within a county in this state may, by an affirmative vote of the governing body
164 of such county, opt out of the provisions of this section and sections 137.073,
165 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first
166 general assembly, second regular session and section 137.073 as modified by this
167 act, for the next year of the general reassessment, prior to January first of any
168 year. No county or city not within a county shall exercise this opt-out provision
169 after implementing the provisions of this section and sections 137.073, 138.060,
170 and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general
171 assembly, second regular session and section 137.073 as modified by this act, in
172 a year of general reassessment. For the purposes of applying the provisions of
173 this subsection, a political subdivision contained within two or more counties
174 where at least one of such counties has opted out and at least one of such
175 counties has not opted out shall calculate a single tax rate as in effect prior to the
176 enactment of house bill no. 1150 of the ninety-first general assembly, second
177 regular session. A governing body of a city not within a county or a county that
178 has opted out under the provisions of this subsection may choose to implement
179 the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo,
180 as enacted by house bill no. 1150 of the ninety-first general assembly, second

181 regular session, and section 137.073 as modified by this act, for the next year of
182 general reassessment, by an affirmative vote of the governing body prior to
183 December thirty-first of any year.

184 **16. The governing body of any city of the third classification**
185 **with more than twenty-six thousand three hundred but fewer than**
186 **twenty-six thousand seven hundred inhabitants located in any county**
187 **that has exercised its authority to opt out under subsection 15 of this**
188 **section may levy separate and differing tax rates for real and personal**
189 **property only if such city bills and collects its own property taxes or**
190 **satisfies the entire cost of the billing and collection of such separate**
191 **and differing tax rates. Such separate and differing rates shall not**
192 **exceed such city's tax rate ceiling.**

137.390. After the assessor's book shall be corrected and adjusted
2 according to law, but not later than [August tenth] **September twentieth** of
3 each year, the county commission shall ascertain the sum necessary to be raised
4 for county purposes, and fix the rate of taxes on the several subjects of taxation
5 so as to raise the required sum, and the same shall be entered in proper columns
6 in the tax book.

139.031. 1. Any taxpayer, **upon total payment of the current tax**
2 **bill**, may protest all or any part of any current taxes assessed against the
3 taxpayer, except taxes collected by the director of revenue of Missouri. Any such
4 taxpayer desiring to pay any current taxes under protest shall, at the time of
5 paying such taxes, file with the collector a written statement setting forth the
6 grounds on which the protest is based. The statement shall include the true
7 value in money claimed by the taxpayer if disputed.

8 2. Upon receiving payment of current taxes under protest pursuant to
9 subsection 1 of this section or upon receiving notice of an appeal pursuant to
10 section 138.430, RSMo, the collector shall disburse to the proper official all
11 portions of taxes not disputed by the taxpayer and shall impound in a separate
12 fund all portions of such taxes which are in dispute. Except as provided in
13 subsection 3 of this section, every taxpayer protesting the payment of current
14 taxes shall, within ninety days after filing his protest, commence an action
15 against the collector by filing a petition for the recovery of the amount protested
16 in the circuit court of the county in which the collector maintains his office. If
17 any taxpayer so protesting his taxes shall fail to commence an action in the
18 circuit court for the recovery of the taxes protested within the time prescribed in

19 this subsection, such protest shall become null and void and of no effect, and the
20 collector shall then disburse to the proper official the taxes impounded, and any
21 interest earned thereon, as provided above in this subsection.

22 3. No action against the collector shall be commenced by any taxpayer
23 who has, for the current tax year in issue, filed with the state tax commission a
24 timely and proper appeal of the protested taxes. Such taxpayer shall notify the
25 collector of the appeal in the written statement required by subsection 1 of this
26 section. The taxes so protested shall be impounded in a separate fund and the
27 commission may order all or any part of such taxes refunded to the taxpayer, or
28 may authorize the collector to release and disburse all or any part of such taxes
29 in its decision and order issued pursuant to chapter 138, RSMo.

30 4. Trial of the action in the circuit court shall be in the manner prescribed
31 for nonjury civil proceedings, and, after determination of the issues, the court
32 shall make such orders as may be just and equitable to refund to the taxpayer all
33 or any part of the current taxes paid under protest, together with any interest
34 earned thereon, or to authorize the collector to release and disburse all or any
35 part of the impounded taxes, and any interest earned thereon, to the appropriate
36 officials of the taxing authorities. Either party to the proceedings may appeal the
37 determination of the circuit court.

38 5. All the county collectors of taxes, and the collector of taxes in any city
39 not within a county, shall, upon written application of a taxpayer, refund or credit
40 against the taxpayer's tax liability in the following taxable year and subsequent
41 consecutive taxable years until the taxpayer has received credit in full for any
42 real or personal property tax mistakenly or erroneously levied against the
43 taxpayer and collected in whole or in part by the collector. Such application shall
44 be filed within three years after the tax is mistakenly or erroneously paid. The
45 governing body, or other appropriate body or official of the county or city not
46 within a county, shall make available to the collector funds necessary to make
47 refunds under this subsection by issuing warrants upon the fund to which the
48 mistaken or erroneous payment has been credited, or otherwise.

49 6. No taxpayer shall receive any interest on any money paid in by the
50 taxpayer erroneously.

51 7. All protested taxes shall be invested by the collector in the same
52 manner as assets specified in section 30.260, RSMo, for investment of state
53 moneys. A taxpayer who is entitled to a refund of protested taxes shall also
54 receive the interest earned on the investment thereof. If the collector is ordered

55 to release and disburse all or part of the taxes paid under protest to the proper
56 official, such taxes shall be disbursed along with the proportional amount of
57 interest earned on the investment of the taxes due the particular taxing
58 authority.

59 **8. Any taxing authority may make a request to the county**
60 **collector to be notified of current taxes paid under protest. Such**
61 **request shall be in writing and submitted** on or before [March] February
62 first next following the delinquent date of **current** taxes paid under protest, the
63 county collector shall [notify any] **provide that information on or before**
64 **March first of the same year to the requesting** taxing authority of the taxes
65 paid under protest which would be received by such taxing authority if the funds
66 were not the subject of a protest. Any taxing authority may apply to the circuit
67 court of the county or city not within a county in which a collector has impounded
68 protested taxes under this section and, upon a satisfactory showing that such
69 taxing authority would receive such impounded tax funds if they were not the
70 subject of a protest and that such taxing authority has the financial ability and
71 legal capacity to repay such impounded tax funds in the event a decision ordering
72 a refund to the taxpayer is subsequently made, the circuit court shall order,
73 pendente lite, the disbursement of all or any part of such impounded tax funds to
74 such taxing authority. The circuit court issuing an order under this subsection
75 shall retain jurisdiction of such matter for further proceedings, if any, to compel
76 restitution of such tax funds to the taxpayer. In the event that any protested tax
77 funds refunded to a taxpayer were disbursed to a taxing authority under this
78 subsection instead of being held and invested by the collector under subsection
79 7 of this section, such taxing authority shall pay the taxpayer entitled to the
80 refund of such protested taxes the same amount of interest, as determined by the
81 circuit court having jurisdiction in the matter, such protested taxes would have
82 earned if they had been held and invested by the collector.

83 **9.** No appeal filed shall stay any order of refund, but the decision filed by
84 any court of last review modifying the circuit court's or state tax commission's
85 determination pertaining to the amount of refund shall be binding on the parties,
86 and the decision rendered shall be complied with by the party affected by any
87 modification within ninety days of the date of such decision. No taxpayer shall
88 receive any interest on any additional award of refund, and the collector shall not
89 receive any interest on any ordered return of refund in whole or in part.

162.441. 1. If any school district desires to be attached to one or more

2 adjacent seven-director school districts for school purposes, upon the receipt of a
3 petition setting forth such fact, signed either by voters of the district equal in
4 number to ten percent of those voting in the last school election at which school
5 board members were elected or by a majority of the voters of the district,
6 whichever is the lesser, **but in no event less than fifty voters**, the school
7 board of the district desiring to be so attached shall submit the question to the
8 voters.

9 2. As an alternative to the procedure in subsection 1 of this section, a
10 seven-director district may, by a majority vote of its board of education, propose
11 a plan to the voters of the district to attach the district to one or more adjacent
12 seven-director districts and call for an election upon the question of such plan.

13 3. A plat of the proposed changes to all affected districts shall be
14 published and posted with the notice of election.

15 4. The question shall be submitted in substantially the following form:

16 Shall the school district be annexed to the
17 school districts effective the day of,
18?

19 5. If a majority of the votes cast in the district proposing annexation favor
20 annexation, the secretary shall certify the fact, with a copy of the record, to the
21 board of the district and to the boards of the districts to which annexation is
22 proposed; whereupon the boards of the seven-director districts to which
23 annexation is proposed shall meet to consider the advisability of receiving the
24 district or a portion thereof, and if a majority of all the members of each board
25 favor annexation, the boundary lines of the seven-director school districts from
26 the effective date shall be changed to include the district, and the board shall
27 immediately notify the secretary of the district which has been annexed of its
28 action.

29 6. Upon the effective date of the annexation, all indebtedness, property
30 and money on hand belonging thereto shall immediately pass to the
31 seven-director school district. If the district is annexed to more than one district,
32 the provisions of sections 162.031 and 162.041 shall apply.

177.091. 1. The school board in each seven-director district, as soon as
2 sufficient funds are provided, shall establish an adequate number of elementary
3 schools, and if the demands of the district require more than one elementary
4 school building, the board shall divide the district into elementary school wards
5 and fix the boundaries thereof. The board shall select and procure a site in each

6 ward and erect and furnish a suitable school building thereon.

7 2. The board may also establish high schools and may select and procure
8 sites and erect and furnish buildings therefor.

9 3. The board may acquire additional grounds when needed for school
10 purposes. If the directors of both school districts involved agree, such grounds
11 may be located outside of the boundaries of the district and operated for school
12 purposes.

13 4. If there is any school property, the ownership of which is vested in the
14 district, that is no longer required for the use of the district, the board, by an
15 affirmative vote of a majority of the whole board, may authorize and direct the
16 sale or lease of the property, except that, property outside the boundaries of the
17 school district may not be leased. Real property may be sold or leased by listing
18 the property with one or more real estate brokers licensed by the state of
19 Missouri and paying a commission upon such sale or lease. Real property not
20 sold or leased through a real estate broker and all personal property, unless sold
21 or leased to a public institution of higher education, shall be sold or leased to the
22 highest bidder. If real property is not sold or leased through a real estate broker,
23 notice that the board is holding the property for sale or offering it for lease shall
24 be given by publication in a newspaper within the county in which all or a part
25 of the district is located which has general circulation within the district, once a
26 week for two consecutive weeks, the last publication to be at least seven days
27 prior to the sale or lease of the property; except that, any real or personal school
28 property may be sold or leased to a city, state agency, municipal corporation, or
29 other governmental subdivision of the state located within the boundaries of the
30 district, for public uses and purposes, by the giving of public notice as herein
31 provided and at such sum as may be agreed upon between the school district and
32 the city, state agency, municipal corporation, or other governmental subdivision
33 of the state. The lease or deed of conveyance shall be executed by the president
34 and attested by the secretary of the board. If the district has a seal, it shall be
35 affixed to the deed or lease. The proceeds derived from the sale of real property
36 or nonrealty by districts identified as financially stressed pursuant to section
37 161.520, RSMo, shall, [until July 1, 1998, be placed to the credit of the incidental
38 fund or the capital projects fund of the district, with notice of any such sale to be
39 included in the budget and education plan submitted to the department of
40 elementary and secondary education, and,] on and after July 1, 1998, [any such
41 proceeds shall] be placed to the credit of the capital projects fund. The proceeds

42 from the sale of real property or nonrealty and from leases, by any other district,
43 shall be placed to the credit of the capital projects fund.

44 **5. Notwithstanding the provisions of subsection 4 of this section**
45 **to the contrary, after twenty-five years from the date of purchase, any**
46 **city of the fourth classification with more than four hundred but fewer**
47 **than five hundred inhabitants and located in any county of the fourth**
48 **classification with more than thirty-two thousand nine hundred but**
49 **fewer than thirty-three thousand inhabitants located within the**
50 **boundaries of a district that has purchased any real or personal school**
51 **property from a school district for public uses and purposes, as**
52 **provided in subsection 4 of this section, may sell or use the property**
53 **for whatever purpose such entity deems necessary.**

54 **6.** The school board of a seven-director district may also list real property
55 for sale on which a building has been constructed by an approved vocational
56 education class with a real estate broker licensed by the state of Missouri and pay
57 a commission thereon.

58 **[6.] 7.** Other provisions of this section to the contrary notwithstanding,
59 bids for the purchase of any building constructed by students as part of an
60 approved vocational education class may be accepted prior to completion of such
61 construction.

190.053. 1. All members of the board of directors of an
2 **ambulance district first elected on or after January 1, 2007, shall attend**
3 **and complete an educational seminar or conference or other suitable**
4 **training on the role and duties of a board member of an ambulance**
5 **district. The training required under this section shall be offered by**
6 **a statewide association organized for the benefit of ambulance districts**
7 **or be approved by the state advisory council on emergency medical**
8 **services. Such training shall include, at a minimum:**

9 **(a) Information relating to the roles and duties of an ambulance**
10 **district director;**

11 **(b) A review of all state statutes and regulations relevant to**
12 **ambulance districts;**

13 **(c) State ethics laws;**

14 **(d) State sunshine laws, chapter 610, RSMo;**

15 **(e) Financial and fiduciary responsibility;**

16 **(f) State laws relating to the setting of tax rates; and**

17 **(g) State laws relating to revenue limitations.**

18 **2. If any ambulance district board member fails to attend a**
19 **training session within twelve months after taking office, the board**
20 **member shall not be compensated for attendance at meetings thereafter**
21 **until the board member has completed such training session.**

193.065. The state registrar may appoint local registrars, each of whom
2 shall be a person employed by an official county **or city** health agency except as
3 otherwise herein provided. Each local registrar shall be authorized under the
4 provisions of section 193.255 and subsection 2 of section 193.265 to issue
5 certifications of death records. A local registrar, with the approval of the state
6 registrar, may appoint deputies to carry out some or all of the responsibilities of
7 the local registrar as provided in sections 193.005 to 193.325 or the regulations
8 promulgated pursuant thereto. The local registrars shall immediately report to
9 the state registrar violations of sections 193.005 to 193.325 or the regulations
10 promulgated pursuant thereto. In any city not within a county, the state
11 registrar shall appoint the recorder of deeds for such city as the local registrar.

206.090. 1. After the hospital district has been declared organized, the
2 declaring county commission shall divide the district into six election districts as
3 equal in population as possible, and shall by lot number the districts from one to
4 six inclusive. The county commission shall cause an election to be held in the
5 hospital district within ninety days after the order establishing the hospital
6 district to elect hospital district directors. Each voter shall vote for six directors,
7 one from each district, **except in any county of the third classification**
8 **without a township form of government and with more than ten**
9 **thousand six hundred but fewer than ten thousand seven hundred**
10 **inhabitants, each voter shall vote for one director from the hospital**
11 **election district in which the voter resides.** Directors shall serve a term of
12 six years or a lesser term of years as may be established by the county
13 commission. If directors are to serve a term of six years, the initial term of the
14 director elected from district number one shall serve a term of one year, the
15 director elected from district number two shall serve a term of two years, the
16 director elected from district number three shall serve a term of three years, the
17 director elected from district number four shall serve a term of four years, the
18 director elected from district number five shall serve a term of five years, and the
19 director elected from district number six shall serve a term of six years;
20 thereafter, the terms of all directors shall be six years. If the county commission

21 chooses to establish a term of office of less than six years, the initial election of
22 directors shall be done in a manner established by the county commission. All
23 directors shall serve until their successors are elected and qualified. Any vacancy
24 shall be filled by the remaining members of the board of directors who shall
25 appoint a person to serve as director until the next municipal election.

26 2. Candidates for director of the hospital district shall be citizens of the
27 United States, voters of the hospital district who have resided within the state
28 for one year next preceding the election and who are at least thirty years of age.
29 All candidates shall file their declaration of candidacy with the county
30 commission calling the election for the organizational election, and for subsequent
31 elections, with the secretary of the board of directors of the district.

32 3. Notwithstanding any other provisions of law, if the number of
33 candidates for office of director is no greater than the number of directors to be
34 elected, no election shall be held, and the candidates shall assume the
35 responsibilities of their offices at the same time and in the same manner as if
36 they had been elected.

37 4. Notwithstanding the provisions of subsections 1 to 3 of this section,
38 after the formation of the hospital district, the hospital board of directors, by a
39 majority vote of the directors with the consent of a majority of the county
40 commission on an order of record, may abolish the six hospital districts' election
41 districts and cause the hospital district directors to be elected from the hospital
42 district at large. Upon opting to elect the hospital district directors at large, the
43 then serving hospital district directors shall continue to serve the remainder of
44 their terms and any vacancies on the board, after the date of such option, shall
45 be filled by an election conducted at large in the district.

228.040. When the petition required by section 228.020 is presented, and
2 upon proof of notice having been given as required in section 228.030, if no
3 remonstrance is filed and if the petitioners give the right-of-way for the proposed
4 road or pay into the county treasury an amount of money equal to the whole
5 amount of damages claimed by landowners through whose land the proposed road
6 would run, the county commission[, without discretion to do otherwise, must]
7 **may open said road if the commission determines that it is in the public**
8 **interest of the county**, and thereupon the commission shall proceed as in
9 sections 228.010 to 228.190 provided in cases where upon a hearing the
10 commission find it necessary to establish a road.

228.190. 1. All roads in this state that have been established by any

2 order of the county commission, and have been used as public highways for a
3 period of ten years or more, shall be deemed legally established public roads; and
4 all roads that have been used as such by the public for ten years continuously,
5 and upon which there shall have been expended public money or labor for such
6 period, shall be deemed legally established roads; and nonuse by the public for
7 five years continuously of any public road shall be deemed an abandonment and
8 vacation of the same.

9 **2. From and after January 1, 1990, any road in any county that**
10 **has been identified as a county road for which the county receives**
11 **allocations of county aid road trust funds from or through the**
12 **department of transportation for a period of at least five years shall be**
13 **conclusively deemed to be a public county road without further proof**
14 **of the status of the road as a public road. No such public road shall be**
15 **abandoned or vacated except through the actions of the county**
16 **commission declaring such road vacated after public hearing, or**
17 **through the process set out in section 228.110.**

230.220. 1. In each county adopting it, the county highway commission
2 established by sections 230.200 to 230.260 shall be composed of the three
3 commissioners of the county commission and one person elected from the
4 unincorporated area of each of the two county commission districts. Except that
5 the presiding commissioner and one of the associate commissioners by process of
6 election may reside in the same township, not more than one member of the
7 county highway commission shall be a resident of the same township of the
8 county. The county commission shall designate one county commission district
9 as district A and the other as district B. The member of the county highway
10 commission first elected from district A shall serve a term of two years. The
11 member first elected from district B shall serve a term of four years. Upon the
12 expiration of the term of each such member, his successors shall be elected for a
13 term of four years. The commissioners of the county commission shall serve as
14 members of the county highway commission during their term as county
15 commissioners.

16 2. The elected members of the county highway commission shall be
17 nominated at the primary election and elected at the general election next
18 following the adoption of the proposition for the alternative county highway
19 commission by the voters of the county. Candidates shall file and the election
20 shall be conducted in the same manner as for the nomination and election of

21 candidates for county office. Within thirty days after the adoption of an
22 alternative county highway commission by the voters of any county as provided
23 in sections 230.200 to 230.260, the governor shall appoint a county highway
24 commissioner from each district from which a member will be elected at the next
25 following general election. The commissioners so appointed shall hold their office
26 until their successors are elected at the following general election. Appointments
27 shall be made by naming one member from each of the two political parties
28 casting the highest number of votes in the preceding general election.

29 3. Members of the county highway commission [shall receive as
30 compensation for their services fifteen dollars per day for the first meeting each
31 month and five dollars for each meeting thereafter during the month. The
32 members shall also receive a mileage allowance of eight cents per mile actually
33 and necessarily traveled in the performance of their duties.] **who are not also**
34 **members of the county's governing body shall serve without**
35 **compensation, except that an attendance fee may be paid to such**
36 **members in an amount per meeting, as set by the county's governing**
37 **body. Said members may also receive a mileage allowance for miles**
38 **actually and necessarily traveled in the performance of their duties, in**
39 **the same amount per mile received by the members of the county's**
40 **governing body.** The compensation and mileage allowance of the members of
41 the commission shall be paid out of the road and bridge fund of the county.

42 4. If a vacancy occurs among the elected members of the county highway
43 commission, the members of the county highway commission shall select a
44 successor who shall serve until the next regular election.

247.040. 1. Proceedings for the formation of a public water supply district
2 shall be substantially as follows: a petition in duplicate describing the proposed
3 boundaries of the district sought to be formed, accompanied by a plat of the
4 proposed district, shall be filed with the clerk of the circuit court of the county
5 wherein the proposed district is situate, or with the clerk of the circuit court of
6 the county having the largest acreage proposed to be included in the proposed
7 district, in the event that the proposed district embraces lands in more than one
8 county. Such petition, in addition to such boundary description, shall set forth
9 an estimate of the number of customers of the proposed district, the necessity for
10 the formation of the district, the probable cost of the improvement, an
11 approximation of the assessed valuation of taxable property within the district
12 and such other information as may be useful to the court in determining whether

13 or not the petition should be granted and a decree of incorporation entered. Such
14 petition shall be accompanied by a cash deposit of fifty dollars as an advancement
15 of the costs of the proceeding, and the petition shall be signed by not less than
16 fifty voters or owners of real property within the proposed district and shall pray
17 for the incorporation of the territory therein described into a public water supply
18 district. The petition shall be verified by at least one of the signers of the
19 petition, including a statement confirming that service has been made by certified
20 mail to the city manager or the business office of any municipality with
21 boundaries located not more than one mile from any boundary of the proposed
22 district.

23 2. Upon the filing of the petition, the same shall be presented to the
24 circuit court, and such court shall fix a date for a hearing on such petition, as
25 herein provided for. Thereupon the clerk of the court shall give notice of the
26 filing of the petition in some newspaper of general circulation in the county in
27 which the proceedings are pending, and if the district extends into any other
28 county or counties, such notice shall also be published in some newspaper of
29 general circulation in such other county or counties. The notice shall contain a
30 description of the proposed boundary lines of the district and the general
31 purposes of the petition, and shall set forth the date fixed for the hearing on the
32 petition, which shall not be less than seven nor more than twenty-one days after
33 the date of the last publication of the notice and shall be on some regular judicial
34 day of the court wherein the petition is pending. Such notice shall be signed by
35 the clerk of the circuit court and shall be published in three successive issues of
36 a weekly newspaper or in a daily newspaper once a week for three consecutive
37 weeks.

38 3. The court, for good cause shown, may continue the case or the hearing
39 thereon from time to time until final disposition thereof.

40 4. Exceptions to the formation of a district, or to the boundaries outlined
41 in the petition for the incorporation thereof, may be made by any voter or owner
42 of real property in the proposed district or by any municipality with boundaries
43 located not more than one mile from any boundary of the proposed district;
44 provided, such exceptions are filed not less than five days prior to the date set for
45 the hearing on the petition. Such exceptions shall specify the grounds upon
46 which the exceptions are being made. If any such exceptions be filed, the court
47 shall take them into consideration in passing upon the petition and shall also
48 consider the evidence in support of the petition and in support of the exceptions

49 made. Should the court find that the petition should be granted but that changes
50 should be made in the boundary lines, it shall make such changes in the
51 boundary lines as set forth in the petition as to the court may seem meet and
52 proper, and thereupon enter its decree of incorporation, with such boundaries as
53 changed.

54 5. Should the court find that it would not be to the public interest to form
55 such a district, the petition shall be dismissed at the costs of the petitioners. If,
56 however, the court should find in favor of the formation of such district, the court
57 shall enter its decree of incorporation, setting forth the boundaries of the
58 proposed district as determined by the court pursuant to the aforesaid
59 hearing. The decree of incorporation shall also divide the district into five
60 subdistricts and shall fix their boundary lines, all of which subdistricts shall
61 [have approximately the same area and shall] be numbered, **shall comprise**
62 **compact and contiguous territory, and shall contain, as nearly as**
63 **possible, an equal number of inhabitants. Not later than ninety days**
64 **following the publication of the decennial census, the subdistricts shall**
65 **be reapportioned as necessary.** The decree shall further contain an
66 appointment of one voter from each of such subdistricts, to constitute the first
67 board of directors of the district. No two members of such board so appointed or
68 hereafter elected or appointed shall reside in the same subdistrict, except as
69 provided in section 247.060. If no qualified person who lives in the subdistrict
70 is willing to serve on the board, the court may appoint, or the voters may elect,
71 an otherwise qualified person who lives in the district but not in the
72 subdistrict. The court shall designate two of such directors so appointed to serve
73 for a term of two years and one to serve for a term of one year. And the directors
74 thus appointed by the court shall serve for the terms thus designated and until
75 their successors shall have been appointed or elected as herein provided. The
76 decree shall further designate the name and number of the district by which it
77 shall hereafter be officially known.

78 6. The decree of incorporation shall not become final and conclusive until
79 it shall have been submitted to the voters residing within the boundaries
80 described in such decree and until it shall have been assented to by a majority
81 of the voters as provided in subsection 9 of this section or by two-thirds of the
82 voters of the district voting on the proposition. The decree shall provide for the
83 submission of the question and shall fix the date thereof. The returns shall be
84 certified by the judges and clerks of election to the circuit court having

85 jurisdiction in the case and the court shall thereupon enter its order canvassing
86 the returns and declaring the result of such election.

87 7. If, upon canvass and declaration, it is found and determined that the
88 question shall have been assented to by a majority of two-thirds of the voters of
89 the district voting on such proposition, then the court shall, in such order
90 declaring the result of the election, enter a further order declaring the decree of
91 incorporation to be final and conclusive. In the event, however, that the court
92 should find that the question had not been assented to by the majority above
93 required, the court shall enter a further order declaring such decree of
94 incorporation to be void and of no effect. No appeal shall lie from any such decree
95 of incorporation nor from any of the aforesaid orders. In the event that the court
96 declares the decree of incorporation to be final, as herein provided for, the clerk
97 of the circuit court shall file certified copies of such decree of incorporation and
98 of such final order with the secretary of state of the state of Missouri, and with
99 the recorder of deeds of the county or counties in which the district is situate and
100 with the clerk of the county commission of the county or counties in which the
101 district is situate.

102 8. The costs incurred in the formation of the district shall be taxed to the
103 district, if the district be incorporated, otherwise against the petitioners.

104 9. If petitioners seeking formation of a public water supply district specify
105 in their petition that the district to be organized shall be organized without
106 authority to issue general obligation bonds, then the decrees relating to the
107 formation of the district shall recite that the district shall not have authority to
108 issue general obligation bonds and the vote required for such a decree of
109 incorporation to become final and conclusive shall be a simple majority of the
110 voters of the district voting on such proposition.

250.140. 1. Sewerage services, water services, or water and sewerage
2 services combined shall be deemed to be furnished to both the occupant and
3 owner of the premises receiving such service and, except as otherwise provided
4 in subsection 2 of this section, the city, town, village, or sewer district or water
5 supply district organized and incorporated under chapter 247, RSMo, rendering
6 such services shall have power to sue the occupant or owner, or both, of such real
7 estate in a civil action to recover any sums due for such services less any deposit
8 that is held by the city, town, village, or sewer district or water supply district
9 organized and incorporated under chapter 247, RSMo, for such services, plus a
10 reasonable attorney's fee to be fixed by the court.

11 2. When the occupant is delinquent in payment for thirty days, the city,
12 town, village, sewer district, or water supply district shall make a good faith
13 effort to notify the owner of the premises receiving such service of the
14 delinquency and the amount thereof. Notwithstanding any other provision of this
15 section to the contrary, when an occupant is delinquent more than ninety days,
16 the owner shall not be liable for sums due for more than ninety days of service;
17 provided, however, that in any city not within a county and any home rule city
18 with more than four hundred thousand inhabitants and located in more than one
19 county, [until January 1, 2007,] when an occupant is delinquent more than one
20 hundred twenty days the owner shall not be liable for sums due for more than one
21 hundred twenty days of service[, and after January 1, 2007, when an occupant is
22 delinquent more than ninety days the owner shall not be liable for sums due for
23 more than ninety days]. Any notice of termination of service shall be sent to both
24 the occupant and owner of the premises receiving such service.

25 3. The provisions of this section shall apply only to residences that have
26 their own private water and sewer lines. In instances where several residences
27 share a common water or sewer line, the owner of the real property upon which
28 the residences sit shall be liable for water and sewer expenses.

29 4. Notwithstanding any other provision of law to the contrary, any water
30 provider who terminates service due to delinquency of payment by a consumer
31 shall not be liable for any civil or criminal damages.

32 5. The provisions of this section shall not apply to unapplied-for utility
33 services. As used in this subsection, "unapplied-for utility services" means
34 services requiring application by the property owner and acceptance of such
35 application by the utility prior to the establishment of an account. The property
36 owner is billed directly for the services provided, and as a result, any delinquent
37 payment of a bill becomes the responsibility of the property owner rather than the
38 occupant.

260.830. 1. Any county of the third classification or any county of the
2 second classification with more than forty-eight thousand two hundred but less
3 than forty-eight thousand three hundred inhabitants or any county of the fourth
4 classification with more than forty-eight thousand two hundred but less than
5 forty-eight thousand three hundred inhabitants **or any county of the first**
6 **classification with more than one hundred four thousand six hundred**
7 **but fewer than one hundred four thousand seven hundred inhabitants**
8 may, by a majority vote of its governing body, impose a landfill fee pursuant to

9 this section and section 260.831, for the benefit of the county. No order or
10 ordinance enacted pursuant to the authority granted by this section shall be
11 effective unless the governing body of the county submits to the qualified voters
12 of the county, at a public election, a proposal to authorize the governing body of
13 the county to impose a fee under the provisions of this section. The ballot of
14 submission shall be in substantially the following form:

15 Shall the county of (insert name of county) impose a
16 landfill fee of (insert amount of fee per ton or volumetric equivalent
17 of solid waste)?

18 ☐ YES ☐ NO

19 If a majority of the votes cast on the proposal by the qualified voters voting
20 thereon are in favor of the proposal, then the order or ordinance and any
21 amendments thereto shall become effective on the first day of the calendar
22 quarter immediately after such election results are certified. If a majority of the
23 votes cast by the qualified voters voting are opposed to the proposal, then the
24 governing body of the county shall have no power to impose the fee authorized by
25 this section unless and until the governing body of the county shall again have
26 submitted another proposal to authorize the governing body of the county to
27 impose such fee, and the proposal is approved by a majority of the qualified
28 voters voting thereon. If an economic development authority does not exist in a
29 county at the time that a landfill fee is adopted by such county under this section,
30 then the governing body of such county shall establish an economic development
31 authority in the county.

32 2. The landfill fee authorized by such an election may not exceed one
33 dollar and fifty cents per ton or its volumetric equivalent of solid waste accepted,
34 which charge may be in addition to any such fee currently imposed pursuant to
35 the provisions of section 260.330.

260.831. 1. Each operator of a solid waste sanitary or demolition landfill
2 in any county wherein a landfill fee has been approved by the voters pursuant to
3 section 260.830 shall collect a charge equal to the charge authorized by the voters
4 in such election, not to exceed one dollar and fifty cents per ton or its volumetric
5 equivalent of solid waste accepted. Such fee shall be collected in addition to any
6 fee authorized or imposed pursuant to the provisions of section 260.330, and shall
7 be paid to such operator by all political subdivisions, municipalities, corporations,
8 entities or persons disposing of solid waste or demolition waste, whether pursuant

9 to contract or otherwise, and notwithstanding that any such contract may provide
10 for collection, transportation and disposal of such waste at a fixed fee. Any such
11 contract providing for collections, transportation and disposal of such waste at a
12 fixed fee which is in force on August 28, [2003] **2006**, shall be renegotiated by the
13 parties to the contract to include the additional fee imposed by this section. Each
14 such operator shall submit the charge, less collection costs, to the governing body
15 of the county, which shall dedicate such funds for use by the industrial
16 development authority within the county and such funds shall be used by the
17 county commission or authority for economic development within the
18 county. Collection costs shall be the same as established by the department of
19 natural resources pursuant to section 260.330, and shall not exceed two percent
20 of the amount collected pursuant to this section.

21 2. The charges established in this section shall be enumerated separately
22 from any disposal fee charged by the landfill. After January 1, 1994, the fee
23 authorized under section 260.830 and this section shall be stated as a separate
24 surcharge on each individual solid waste collection customer's invoice and shall
25 also indicate whether the county commission or economic development authority
26 receives the funds. Moneys transmitted to the governing body of the county shall
27 be no less than the amount collected less collection costs and in a form, manner
28 and frequency as the governing body may prescribe. Failure to collect such
29 charge shall not relieve the operator from responsibility for transmitting an
30 amount equal to the charge to the governing body.

311.070. 1. Distillers, wholesalers, winemakers, brewers or their
2 employees, officers or agents shall not, except as provided in this section, directly
3 or indirectly, have any financial interest in the retail business for sale of
4 intoxicating liquors, and shall not, except as provided in this section, directly or
5 indirectly, loan, give away or furnish equipment, money, credit or property of any
6 kind, except ordinary commercial credit for liquors sold to such retail
7 dealers. However, notwithstanding any other provision of this chapter to the
8 contrary, for the purpose of the promotion of tourism, a distiller whose
9 manufacturing establishment is located within this state may apply for and the
10 supervisor of liquor control may issue a license to sell intoxicating liquor, as in
11 this chapter defined, by the drink at retail for consumption on the premises
12 where sold; and provided further that the premises so licensed shall be in close
13 proximity to the distillery and may remain open between the hours of 6:00 a.m.
14 and midnight, Monday through Saturday and between the hours of 11:00 a.m. and

15 9:00 p.m., Sunday. The authority for the collection of fees by cities and counties
16 as provided in section 311.220, and all other laws and regulations relating to the
17 sale of liquor by the drink for consumption on the premises where sold, shall
18 apply to the holder of a license issued under the provisions of this section in the
19 same manner as they apply to establishments licensed under the provisions of
20 section 311.085, 311.090, or 311.095.

21 2. Any distiller, wholesaler, winemaker or brewer who shall violate the
22 provisions of subsection 1 of this section, or permit his employees, officers or
23 agents to do so, shall be guilty of a misdemeanor, and upon conviction thereof
24 shall be punished as follows:

25 (1) For the first offense, by a fine of one thousand dollars;

26 (2) For a second offense, by a fine of five thousand dollars; and

27 (3) For a third or subsequent offense, by a fine of ten thousand dollars or
28 the license of such person shall be revoked.

29 3. As used in this section, the following terms mean:

30 (1) "Consumer advertising specialties", advertising items that are
31 designed to be carried away by the consumer, such items include, but are not
32 limited to: trading stamps, nonalcoholic mixers, pouring racks, ash trays, bottle
33 or can openers, cork screws, shopping bags, matches, printed recipes, pamphlets,
34 cards, leaflets, blotters, postcards, pencils, shirts, caps and visors;

35 (2) "Equipment and supplies", glassware (or similar containers made of
36 other material), dispensing accessories, carbon dioxide (and other gasses used in
37 dispensing equipment) or ice. "Dispensing accessories" include standards,
38 faucets, cold plates, rods, vents, taps, tap standards, hoses, washers, couplings,
39 gas gauges, vent tongues, shanks, and check valves;

40 (3) "Point-of-sale advertising materials", advertising items designed to be
41 used within a retail business establishment to attract consumer attention to the
42 products of a distiller, wholesaler, winemaker or brewer. Such materials include,
43 but are not limited to: posters, placards, designs, inside signs (electric,
44 mechanical or otherwise), window decorations, trays, coasters, mats, menu cards,
45 meal checks, paper napkins, foam scrapers, back bar mats, thermometers, clocks,
46 calendars and alcoholic beverage lists or menus;

47 (4) "Product display", wine racks, bins, barrels, casks, shelving or similar
48 items the primary function of which is to hold and display consumer products;

49 (5) "Promotion", an advertising and publicity campaign to further the
50 acceptance and sale of the merchandise or products of a distiller, wholesaler,

51 winemaker or brewer.

52 4. Notwithstanding other provisions contained herein, the distiller,
53 wholesaler, winemaker or brewer, or their employees, officers or agents may
54 engage in the following activities with a retail licensee licensed pursuant to this
55 chapter or chapter 312, RSMo:

56 (1) The distiller, wholesaler, winemaker or brewer may give or sell
57 product displays to a retail business if all of the following requirements are met:

58 (a) The total value of all product displays given or sold to a retail business
59 shall not exceed three hundred dollars per brand at any one time in any one
60 retail outlet. There shall be no combining or pooling of the three hundred dollar
61 limits to provide a retail business a product display in excess of three hundred
62 dollars per brand. The value of a product display is the actual cost to the
63 distiller, wholesaler, winemaker or brewer who initially purchased such product
64 display. Transportation and installation costs shall be excluded;

65 (b) All product displays shall bear in a conspicuous manner substantial
66 advertising matter on the product or the name of the distiller, wholesaler,
67 winemaker or brewer. The name and address of the retail business may appear
68 on the product displays; and

69 (c) The giving or selling of product displays may be conditioned on the
70 purchase of intoxicating beverages advertised on the displays by the retail
71 business in a quantity necessary for the initial completion of the product display.
72 No other condition shall be imposed by the distiller, wholesaler, winemaker or
73 brewer on the retail business in order for such retail business to obtain the
74 product display;

75 (2) Notwithstanding any provision of law to the contrary, the distiller,
76 wholesaler, winemaker or brewer may give or sell any point-of-sale advertising
77 materials and consumer advertising specialties to a retail business if all the
78 following requirements are met:

79 (a) The total value of all point-of-sale advertising materials and consumer
80 advertising specialties given or sold to a retail business shall not exceed five
81 hundred dollars per year, per brand, per retail outlet. The value of point-of-sale
82 advertising materials and consumer advertising specialties is the actual cost to
83 the distiller, wholesaler, winemaker or brewer who initially purchased such
84 item. Transportation and installation costs shall be excluded;

85 (b) All point-of-sale advertising materials and consumer advertising
86 specialties shall bear in a conspicuous manner substantial advertising matter

87 about the product or the name of the distiller, wholesaler, winemaker or
88 brewer. The name, address and logos of the retail business may appear on the
89 point-of-sale advertising materials or the consumer advertising specialties; and

90 (c) The distiller, wholesaler, winemaker or brewer shall not directly or
91 indirectly pay or credit the retail business for using or distributing the
92 point-of-sale advertising materials or consumer advertising specialties or for any
93 incidental expenses arising from their use or distribution;

94 (3) A malt beverage wholesaler or brewer may give a gift not to exceed a
95 value of one thousand dollars per year, or sell something of value to a holder of
96 a temporary permit as defined in section 311.482;

97 (4) The distiller, wholesaler, winemaker or brewer may sell equipment or
98 supplies to a retail business if all the following requirements are met:

99 (a) The equipment and supplies shall be sold at a price not less than the
100 cost to the distiller, wholesaler, winemaker or brewer who initially purchased
101 such equipment and supplies; and

102 (b) The price charged for the equipment and supplies shall be collected in
103 accordance with credit regulations as established in the code of state regulations;

104 (5) The distiller, wholesaler, winemaker or brewer may install dispensing
105 accessories at the retail business establishment, which shall include for the
106 purposes of intoxicating and nonintoxicating beer equipment to properly preserve
107 and serve draught beer only and to facilitate the delivery to the retailer the
108 brewers and wholesalers may lend, give, rent or sell and they may install or
109 repair any of the following items or render to retail licensees any of the following
110 services: beer coils and coil cleaning, sleeves and wrappings, box couplings and
111 draft arms, beer faucets and tap markers, beer and air hose, taps, vents and
112 washers, gauges and regulators, beer and air distributors, beer line insulation,
113 coil flush hose, couplings and bucket pumps; portable coil boxes, air pumps,
114 blankets or other coverings for temporary wrappings of barrels, coil box overflow
115 pipes, tilting platforms, bumper boards, skids, cellar ladders and ramps, angle
116 irons, ice box grates, floor runways; and damage caused by any beer delivery
117 excluding normal wear and tear and a complete record of equipment furnished
118 and installed and repairs and service made or rendered must be kept by the
119 brewer or wholesalers furnishing, making or rendering same for a period of not
120 less than one year;

121 (6) The distiller, wholesaler, winemaker or brewer may furnish, give or
122 sell coil cleaning service to a retailer of distilled spirits, wine or malt beverages;

123 (7) A wholesaler of intoxicating liquor may furnish or give and a retailer
124 may accept a sample of distilled spirits or wine as long as the retailer has not
125 previously purchased the brand from that wholesaler, if all the following
126 requirements are met:

127 (a) The wholesaler may furnish or give not more than seven hundred fifty
128 milliliters of any brand of distilled spirits and not more than seven hundred fifty
129 milliliters of any brand of wine; if a particular product is not available in a size
130 within the quantity limitations of this subsection, a wholesaler may furnish or
131 give to a retailer the next larger size;

132 (b) The wholesaler shall keep a record of the name of the retailer and the
133 quantity of each brand furnished or given to such retailer;

134 (c) For the purposes of this subsection, no samples of intoxicating liquor
135 provided to retailers shall be consumed on the premises nor shall any sample of
136 intoxicating liquor be opened on the premises of the retailer except as provided
137 by the retail license;

138 (d) For the purpose of this subsection, the word "brand" refers to
139 differences in brand name of product or differences in nature of product; examples
140 of different brands would be products having a difference in: brand name; class,
141 type or kind designation; appellation of origin (wine); viticulture area (wine);
142 vintage date (wine); age (distilled spirits); or proof (distilled spirits); differences
143 in packaging such a different style, type, size of container, or differences in color
144 or design of a label are not considered different brands;

145 (8) The distiller, wholesaler, winemaker or brewer may package and
146 distribute intoxicating beverages in combination with other nonalcoholic items as
147 originally packaged by the supplier for sale ultimately to consumers;
148 notwithstanding any provision of law to the contrary, for the purpose of this
149 subsection, intoxicating liquor and wine wholesalers are not required to charge
150 for nonalcoholic items any more than the actual cost of purchasing such
151 nonalcoholic items from the supplier;

152 (9) The distiller, wholesaler, winemaker or brewer may sell or give the
153 retail business newspaper cuts, mats or engraved blocks for use in the
154 advertisements of the retail business;

155 (10) The distiller, wholesaler, winemaker or brewer may in an
156 advertisement list the names and addresses of two or more unaffiliated retail
157 businesses selling its product if all of the following requirements are met:

158 (a) The advertisement shall not contain the retail price of the product;

159 (b) The listing of the retail businesses shall be the only reference to such
160 retail businesses in the advertisement;

161 (c) The listing of the retail businesses shall be relatively inconspicuous in
162 relation to the advertisement as a whole; and

163 (d) The advertisement shall not refer only to one retail business or only
164 to a retail business controlled directly or indirectly by the same retail business;

165 (11) Notwithstanding any other provision of law to the contrary, distillers,
166 winemakers, wholesalers, brewers or retailers may conduct a local or national
167 sweepstakes/contest upon a licensed retail premise. However, no money or
168 something of value may be given to the retailer for the privilege or opportunity
169 of conducting the sweepstakes or contest;

170 (12) The distiller, wholesaler, winemaker or brewer may stock, rotate,
171 rearrange or reset the products sold by such distiller, wholesaler, winemaker or
172 brewer at the establishment of the retail business so long as the products of any
173 other distiller, wholesaler, winemaker or brewer are not altered or disturbed;

174 (13) The distiller, wholesaler, winemaker or brewer may provide a
175 recommended shelf plan or shelf schematic for distilled spirits, wine or malt
176 beverages;

177 (14) The distiller, wholesaler, winemaker or brewer participating in the
178 activities of a retail business association may do any of the following:

179 (a) Display its products at a convention or trade show;

180 (b) Rent display booth space if the rental fee is the same paid by all
181 others renting similar space at the association activity;

182 (c) Provide its own hospitality which is independent from the association
183 activity;

184 (d) Purchase tickets to functions and pay registration fees if such
185 purchase or payment is the same as that paid by all attendees, participants or
186 exhibitors at the association activity; and

187 (e) Make payments for advertisements in programs or brochures issued
188 by retail business associations at a convention or trade show if the total payments
189 made for all such advertisements do not exceed three hundred dollars per year
190 for any retail business association;

191 (15) The distiller, wholesaler, winemaker or brewer may sell its other
192 merchandise which does not consist of intoxicating beverages to a retail business
193 if the following requirements are met:

194 (a) The distiller, wholesaler, winemaker or brewer shall also be in

195 business as a bona fide producer or vendor of such merchandise;

196 (b) The merchandise shall be sold at its fair market value;

197 (c) The merchandise is not sold in combination with distilled spirits, wines
198 or malt beverages except as provided in this section;

199 (d) The acquisition or production costs of the merchandise shall appear
200 on the purchase invoices or records of the distiller, wholesaler, winemaker or
201 brewer; and

202 (e) The individual selling prices of merchandise and intoxicating
203 beverages sold to a retail business in a single transaction shall be determined by
204 commercial documents covering the sales transaction;

205 (16) The distiller, wholesaler, winemaker or brewer may sell or give an
206 outside sign to a retail business if the following requirements are met:

207 (a) The sign shall bear in a conspicuous manner substantial advertising
208 matter about the product or the name of the distiller, wholesaler, winemaker or
209 brewer;

210 (b) The retail business shall not be compensated, directly or indirectly, for
211 displaying the sign; and

212 (c) The cost of the sign shall not exceed four hundred dollars;

213 (17) [A wholesaler may, but shall not be required to, exchange for an
214 equal quantity of identical product or allow credit against outstanding
215 indebtedness for intoxicating liquor with alcohol content of less than five percent
216 by weight or nonintoxicating beer that was delivered in a damaged condition or
217 damaged while in the possession of the retailer] **For intoxicating liquor with
218 alcohol content of less than five percent by weight or nonintoxicating
219 beer that was delivered in a damaged condition or damaged by an
220 employee of the wholesaler, a wholesaler may, but shall not be required
221 to, exchange identical or similar products or allow credit against
222 outstanding indebtedness, or both. Wholesalers may not replace
223 breakage that occurred as a result of the retailer or the customers of
224 the retailer;**

225 (18) To assure and control product quality, wholesalers at the time of a
226 regular delivery may, but shall not be required to, withdraw, with the permission
227 of the retailer, a quantity of intoxicating liquor with alcohol content of less than
228 five percent by weight or nonintoxicating beer in its undamaged original carton
229 from the retailer's stock, if the wholesaler replaces the product with an equal
230 quantity of identical product;

231 (19) In addition to withdrawals authorized pursuant to subdivision (18)
232 of this subsection, to assure and control product quality, wholesalers at the time
233 of a regular delivery may, but shall not be required to, withdraw, with the
234 permission of the retailer, a quantity of intoxicating liquor with alcohol content
235 of less than five percent by weight and nonintoxicating beer in its undamaged
236 original carton from the retailer's stock and give the retailer credit against
237 outstanding indebtedness for the product if:

238 (a) The product is withdrawn at least thirty days after initial delivery and
239 within twenty-one days of the date considered by the manufacturer of the product
240 to be the date the product becomes inappropriate for sale to a consumer; and

241 (b) The quantity of product withdrawn does not exceed the equivalent of
242 twenty-five cases of twenty-four twelve-ounce containers; and

243 (c) To assure and control product quality, a wholesaler may, but not be
244 required to, give a retailer credit for intoxicating liquor with an alcohol content
245 of less than five percent by weight or nonintoxicating beer, in a container with a
246 capacity of four gallons or more, delivered but not used, if the wholesaler removes
247 the product within seven days of the initial delivery; and

248 (20) Nothing in this section authorizes consignment sales.

249 5. All contracts entered into between distillers, brewers and winemakers,
250 or their officers or directors, in any way concerning any of their products,
251 obligating such retail dealers to buy or sell only the products of any such
252 distillers, brewers or winemakers or obligating such retail dealers to buy or sell
253 the major part of such products required by such retail vendors from any such
254 distiller, brewer or winemaker shall be void and unenforceable in any court in
255 this state.

256 6. Notwithstanding any other provisions of this chapter to the contrary,
257 a distiller or wholesaler may install dispensing accessories at the retail business
258 establishment, which shall include for the purposes of distilled spirits, equipment
259 to properly preserve and serve premixed distilled spirit beverages only. To
260 facilitate delivery to the retailer, the distiller or wholesaler may lend, give, rent
261 or sell and the distiller or wholesaler may install or repair any of the following
262 items or render to retail licensees any of the following services: coils and coil
263 cleaning, draft arms, faucets and tap markers, taps, tap standards, tapping
264 heads, hoses, valves and other minor tapping equipment components, and damage
265 caused by any delivery excluding normal wear and tear. A complete record of
266 equipment furnished and installed and repairs or service made or rendered shall

267 be kept by the distiller or wholesaler furnishing, making or rendering the same
268 for a period of not less than one year.

269 7. Notwithstanding any other provision of this chapter or chapter 312,
270 RSMo, to the contrary, distillers, winemakers, brewers or their employees or
271 officers shall be permitted to make contributions of money or merchandise to a
272 licensed retail liquor dealer that is a charitable or religious organization as
273 defined in section 313.005, RSMo, or an educational institution if such
274 contributions are unrelated to such organization's retail operations.

275 8. Notwithstanding any other provision of this chapter or chapter 312,
276 RSMo, to the contrary, a brewer or manufacturer, its employees, officers or agents
277 may have a financial interest in the retail business for sale of intoxicating liquors
278 and nonintoxicating beer at entertainment facilities owned, in whole or in part,
279 by the brewer or manufacturer, its subsidiaries or affiliates including, but not
280 limited to, arenas and stadiums used primarily for concerts, shows and sporting
281 events of all kinds.

282 9. Notwithstanding any other provision of this chapter or chapter 312,
283 RSMo, to the contrary, for the purpose of the promotion of tourism, a wine
284 manufacturer, its employees, officers or agents located within this state may
285 apply for and the supervisor of liquor control may issue a license to sell
286 intoxicating liquor, as defined in this chapter, by the drink at retail for
287 consumption on the premises where sold, if the premises so licensed is in close
288 proximity to the winery. Such premises shall be closed during the hours specified
289 under section 311.290 and may remain open between the hours of 9:00 a.m. and
290 midnight on Sunday.

291 10. Notwithstanding any other provision of this chapter or chapter 312,
292 RSMo, to the contrary, for the purpose of the promotion of tourism, a person may
293 apply for and the supervisor of liquor control may issue a license to sell
294 intoxicating liquor by the drink at retail for consumption on the premises where
295 sold, but seventy-five percent or more of the intoxicating liquor sold by such
296 licensed person shall be Missouri-produced wines received from manufacturers
297 licensed under section 311.190. Such premises may remain open between the
298 hours of 6:00 a.m. and midnight, Monday through Saturday, and between the
299 hours of 11:00 a.m. and 9:00 p.m. on Sundays.

**311.489. 1. A permit for the sale of intoxicating liquor as defined
2 in section 311.020, and nonintoxicating beer as defined in section
3 312.010, RSMo, for consumption on premises where sold may be issued**

4 to any festival district that includes three or more businesses that are
5 licensed bars, nightclubs, restaurants, or other entertainment venues
6 and a common area that is closed to vehicle traffic, provided that the
7 permit is held by a promotional association. A "promotional
8 association" is defined as an entity formed by property owners who own
9 or operate fifty percent or more of the square feet of bars, nightclubs,
10 restaurants, and other entertainment venues located within the
11 proposed district.

12 2. The promotional association may obtain a permit if the
13 promotional association submits a plan to the governing municipality
14 containing basic information, which includes the legal description of
15 the district, the name and address of each business participating in the
16 promotional association, the intended calendar of events for the
17 district, a description of the proposed festival activities, proof of
18 adequate insurance, and a description of security for any proposed
19 festivals. Such permit shall cost three hundred dollars per year. Such
20 plan may be amended during the year subject to governing
21 municipality approval.

22 3. If the plan is approved, the promotional association may sell
23 liquor for consumption within the district common areas between 9:00
24 a.m. and 1:00 a.m. on Monday through Saturday and between 11:00 a.m.
25 and 12:00 a.m. on Sunday. However, if a promotional association is
26 issued a license to sell intoxicating liquor under section 311.096, a
27 festival district permit may allow for the conducting of sales within the
28 hours of operation designated by such license. Such promotional
29 association may permit customers to leave an establishment within the
30 district after purchasing an alcoholic beverage and consume the
31 beverage in the district common areas or another licensed
32 establishment within the district. No person shall be allowed to take
33 any alcoholic beverage outside the boundaries of the festival district.

34 4. If participating in a promotional association event, every bar,
35 nightclub, restaurant, promotional association, or other entertainment
36 venue that serves alcoholic beverages within the festival district shall
37 use disposable paper, plastic, or foam cups or other light-weight
38 containers for all alcoholic beverages that the bar, nightclub,
39 restaurant, promotional association, or other entertainment venue sells

40 within the festival district boundaries for consumption in the district
41 common area.

42 5. If minors are allowed to enter the festival district, the
43 applicant shall ensure that such minors are easily distinguished from
44 persons of legal age.

45 6. The holder of the permit is solely responsible for any alcohol
46 violations occurring within the common areas. For any violation of this
47 chapter or of any rule or regulation of the supervisor of alcohol and
48 tobacco control, the promotional association may be assessed a civil
49 fine of not more than five thousand dollars. If a promotional
50 association is found to be responsible for such violations at three
51 separate events, then such promotional association shall not seek
52 approval for subsequent plans without the prior written consent of the
53 supervisor of alcohol and tobacco control. The promotional
54 association's then current plan shall be deemed terminated, and the
55 businesses participating in the promotional association's events shall
56 not participate in activities permitted by subsection 3 of this section
57 without prior written consent from the supervisor of alcohol and
58 tobacco control.

59 7. The provisions of this section shall only apply to any county
60 with a charter form of government and with more than six hundred
61 thousand but fewer than seven hundred thousand inhabitants.

313.820. 1. An excursion boat licensee shall pay to the commission an
2 admission fee of two dollars for each person embarking on an excursion gambling
3 boat with a ticket of admission. One dollar of such fee shall be deposited to the
4 credit of the gaming commission fund as authorized pursuant to section 313.835,
5 and one dollar of such fee shall not be considered state funds and shall be paid
6 to the home dock city or county. Subject to appropriation, one cent of such fee
7 deposited to the credit of the gaming commission fund may be deposited to the
8 credit of the compulsive gamblers fund created pursuant to the provisions of
9 section 313.842. Nothing in this section shall preclude any licensee from charging
10 any amount deemed necessary for a ticket of admission to any person embarking
11 on an excursion gambling boat. If tickets are issued which are good for more than
12 one excursion, the admission fee shall be paid to the commission for each person
13 using the ticket on each excursion that the ticket is used. If free passes or
14 complimentary admission tickets are issued, the excursion boat licensee shall pay

15 to the commission the same fee upon these passes or complimentary tickets as if
16 they were sold at the regular and usual admission rate; however, the excursion
17 boat licensee may issue fee-free passes to actual and necessary officials and
18 employees of the licensee or other persons actually working on the excursion
19 gambling boat. The issuance of fee-free passes is subject to the rules of the
20 commission, and a list of all persons to whom the fee-free passes are issued shall
21 be filed with the commission.

22 2. All licensees are subject to all income taxes, sales taxes, earnings taxes,
23 use taxes, property taxes or any other tax or fee now or hereafter lawfully levied
24 by any political subdivision; however, no other license tax, permit tax, occupation
25 tax, excursion fee, or taxes or fees shall be imposed, levied or assessed exclusively
26 upon licensees by a political subdivision. All state taxes not connected directly
27 to gambling games shall be collected by the department of
28 revenue. Notwithstanding the provisions of section 32.057, RSMo, to the
29 contrary, the department of revenue may furnish and the commission may receive
30 tax information to determine if applicants or licensees are complying with the tax
31 laws of this state; however, any tax information acquired by the commission shall
32 not become public record and shall be used exclusively for commission business.

33 3. Effective fiscal year 2008 and each fiscal year thereafter, the amount
34 of [revenue] **expenditures from funds** derived from admission fees paid to a
35 home dock city or county, **located in a home rule city with more than sixty**
36 **thousand three hundred but fewer than sixty thousand four hundred**
37 **inhabitants or in a county with a charter form of government and with**
38 **more than two hundred fifty thousand but fewer than three hundred**
39 **fifty thousand inhabitants**, shall not exceed the [percentage of gross revenue
40 realized] **revenue received** by the home dock city or county [attributable to
41 such] **from** admission fees for fiscal year 2007. In the case of a new [casino]
42 **excursion gambling boat located in a home rule city with more than**
43 **sixty thousand three hundred but fewer than sixty thousand four**
44 **hundred inhabitants or in a county with a charter form of government**
45 **and with more than two hundred fifty thousand but fewer than three**
46 **hundred fifty thousand inhabitants**, the provisions of this section shall
47 become effective two years from the opening of such [casino] **excursion**
48 **gambling boat** and the amount of [revenue] **expenditures from funds** derived
49 from admission fees paid to a home dock city or county shall not exceed the
50 average [percentage of gross] revenue [realized] **received** by the home dock city

51 or county [attributable to such] **from** admission fees for the first two fiscal years
52 in which such [casino] **excursion gambling boat** opened for business. Effective
53 fiscal year 2010 and each subsequent fiscal year until fiscal year 2015, the
54 percentage of [all] revenue derived by a home dock city or county, **located in a**
55 **home rule city with more than sixty thousand three hundred but fewer**
56 **than sixty thousand four hundred inhabitants or in a county with a**
57 **charter form of government and with more than two hundred fifty**
58 **thousand but fewer than three hundred fifty thousand inhabitants,** from
59 such admission fees used for expenditures other than capital, cultural, and
60 special law enforcement purpose expenditures shall be limited to not more than
61 thirty percent. Effective fiscal year 2015 and each subsequent fiscal, the
62 percentage of [all] revenue derived by a home dock city or county, **located in a**
63 **home rule city with more than sixty thousand three hundred but fewer**
64 **than sixty thousand four hundred inhabitants or in a county with a**
65 **charter form of government and with more than two hundred fifty**
66 **thousand but fewer than three hundred fifty thousand inhabitants,** from
67 such admission fees used for expenditures other than capital, cultural, and
68 special law enforcement purpose expenditures shall be limited to not more than
69 twenty percent.

70 4. After fiscal year 2007, in any fiscal year in which a home dock city or
71 county, **located in a home rule city with more than sixty thousand three**
72 **hundred but fewer than sixty thousand four hundred inhabitants or in**
73 **a county with a charter form of government and with more than two**
74 **hundred fifty thousand but fewer than three hundred fifty thousand**
75 **inhabitants,** collects an amount over the limitation on **expenditures of**
76 revenue derived from admission fees provided in subsection [1] **3** of this section,
77 such revenue shall be treated as if it were sales tax revenue within the meaning
78 of section 67.505, RSMo, provided that the home dock city or county shall reduce
79 its total general revenue property tax levy, in accordance with the method
80 provided in subdivision (6) of subsection 3 of section 67.505, RSMo.

81 5. The provisions of subsections 3 and 4 of this section shall not affect the
82 imposition or collection of a tax under section 313.822.

83 [6. The provisions of subsections 3 and 4 of this section shall not apply to
84 any city of the third classification with more than eight thousand two hundred
85 but fewer than eight thousand three hundred inhabitants, any county of the third
86 classification without a township form of government and with more than sixteen

87 thousand six hundred but fewer than sixteen thousand seven hundred
88 inhabitants, any county of the third classification without a township form of
89 government and with more than ten thousand two hundred but fewer than ten
90 thousand three hundred inhabitants, any home rule city with more than four
91 hundred thousand inhabitants and located in more than one county, any county
92 of the first classification with more than one hundred eighty-four thousand but
93 fewer than one hundred eighty-eight thousand inhabitants, any city of the fourth
94 classification with more than two thousand nine hundred but fewer than three
95 thousand inhabitants and located in any county of the first classification with
96 more than seventy-three thousand seven hundred but fewer than seventy-three
97 thousand eight hundred inhabitants, any county of the first classification with
98 more than seventy-three thousand seven hundred but fewer than seventy-three
99 thousand eight hundred inhabitants, any city of the third classification with more
100 than six thousand seven hundred but fewer than six thousand eight hundred
101 inhabitants and located in any county of the third classification without a
102 township form of government and with more than twenty thousand but fewer
103 than twenty thousand one hundred inhabitants, any county of the third
104 classification without a township form of government and with more than twenty
105 thousand but fewer than twenty thousand one hundred inhabitants, any city of
106 the third classification with more than four thousand seven hundred but fewer
107 than four thousand eight hundred inhabitants and located in any county of the
108 first classification with more than one hundred eighty-four thousand but fewer
109 than one hundred eighty-eight thousand inhabitants, any city of the third
110 classification with more than twenty-five thousand seven hundred but fewer than
111 twenty-five thousand nine hundred inhabitants, any county with a charter form
112 of government and with more than one million inhabitants, any county with a
113 charter form of government and with more than six hundred thousand but fewer
114 than seven hundred thousand inhabitants, any special charter city with more
115 than nine hundred fifty but fewer than one thousand fifty inhabitants, any county
116 of the third classification without a township form of government and with more
117 than ten thousand four hundred but fewer than ten thousand five hundred
118 inhabitants, any city not within a county, any home rule city with more than
119 seventy-three thousand but fewer than seventy-five thousand inhabitants, and
120 any county of the first classification with more than eighty-five thousand nine
121 hundred but fewer than eighty-six thousand inhabitants.]

321.162. 1. All members of the board of directors of a fire

2 **protection district first elected on or after January 1, 2007, shall attend**
3 **and complete an educational seminar or conference or other suitable**
4 **training on the role and duties of a board member of a fire protection**
5 **district. The training required under this section shall be conducted**
6 **by an entity approved by the office of the state fire marshal. The office**
7 **of the state fire marshal shall determine the content of the training to**
8 **fulfill the requirements of this section. Such training shall include, at**
9 **a minimum:**

10 **(1) Information relating to the roles and duties of a fire**
11 **protection district director;**

12 **(2) A review of all state statutes and regulations relevant to fire**
13 **protection districts;**

14 **(3) State ethics laws;**

15 **(4) State sunshine laws, chapter 610, RSMo;**

16 **(5) Financial and fiduciary responsibility;**

17 **(6) State laws relating to the setting of tax rates; and**

18 **(7) State laws relating to revenue limitations.**

19 **2. If any fire district board member fails to attend a training**
20 **session within twelve months after taking office, the board member**
21 **shall not be compensated for attendance at meetings thereafter until**
22 **the board member has completed such training session.**

321.552. 1. Except in any county of the first classification with over two
2 hundred thousand inhabitants, or any county of the first classification without
3 a charter form of government and with more than seventy-three thousand seven
4 hundred but less than seventy-three thousand eight hundred inhabitants; or any
5 county of the first classification without a charter form of government and with
6 more than one hundred eighty-four thousand but less than one hundred
7 eighty-eight thousand inhabitants[; or any county with a charter form of
8 government with over one million inhabitants; or any county with a charter form
9 of government with over two hundred eighty thousand inhabitants but less than
10 three hundred thousand inhabitants], the governing body of any ambulance or
11 fire protection district may impose a sales tax in an amount up to one-half of one
12 percent on all retail sales made in such ambulance or fire protection district
13 which are subject to taxation pursuant to the provisions of sections 144.010 to
14 144.525, RSMo, provided that such sales tax shall be accompanied by a reduction
15 in the district's tax rate as defined in section 137.073, RSMo. The tax authorized

16 by this section shall be in addition to any and all other sales taxes allowed by
17 law, except that no sales tax imposed pursuant to the provisions of this section
18 shall be effective unless the governing body of the ambulance or fire protection
19 district submits to the voters of such ambulance or fire protection district, at a
20 municipal or state general, primary or special election, a proposal to authorize
21 the governing body of the ambulance or fire protection district to impose a tax
22 pursuant to this section.

23 2. The ballot of submission shall contain, but need not be limited to, the
24 following language:

25 "Shall (insert name of ambulance or fire protection
26 district) impose a sales tax of (insert amount up to one-half) of one
27 percent for the purpose of providing revenues for the operation of the
28 (insert name of ambulance or fire protection district) and the total property tax
29 levy on properties in the (insert name of the ambulance or fire
30 protection district) shall be reduced annually by an amount which reduces
31 property tax revenues by an amount equal to fifty percent of the previous year's
32 revenue collected from this sales tax?

33 ☐ YES ☐ NO

34 If you are in favor of the question, place an "X" in the box opposite "Yes". If you
35 are opposed to the question, place an "X" in the box opposite "No".

36 3. If a majority of the votes cast on the proposal by the qualified voters
37 voting thereon are in favor of the proposal, then the sales tax authorized in this
38 section shall be in effect and the governing body of the ambulance or fire
39 protection district shall lower the level of its tax rate by an amount which reduces
40 property tax revenues by an amount equal to fifty percent of the amount of sales
41 tax collected in the preceding year. If a majority of the votes cast by the qualified
42 voters voting are opposed to the proposal, then the governing body of the
43 ambulance or fire protection district shall not impose the sales tax authorized in
44 this section unless and until the governing body of such ambulance or fire
45 protection district resubmits a proposal to authorize the governing body of the
46 ambulance or fire protection district to impose the sales tax authorized by this
47 section and such proposal is approved by a majority of the qualified voters voting
48 thereon.

49 4. All revenue received by a district from the tax authorized pursuant to
50 this section shall be deposited in a special trust fund, and be used solely for the

51 purposes specified in the proposal submitted pursuant to this section for so long
52 as the tax shall remain in effect.

53 5. All sales taxes collected by the director of revenue pursuant to this
54 section, less one percent for cost of collection which shall be deposited in the
55 state's general revenue fund after payment of premiums for surety bonds as
56 provided in section 32.087, RSMo, shall be deposited in a special trust fund,
57 which is hereby created, to be known as the "Ambulance or Fire Protection
58 District Sales Tax Trust Fund". The moneys in the ambulance or fire protection
59 district sales tax trust fund shall not be deemed to be state funds and shall not
60 be commingled with any funds of the state. The director of revenue shall keep
61 accurate records of the amount of money in the trust and the amount collected in
62 each district imposing a sales tax pursuant to this section, and the records shall
63 be open to inspection by officers of the county and to the public. Not later than
64 the tenth day of each month the director of revenue shall distribute all moneys
65 deposited in the trust fund during the preceding month to the governing body of
66 the district which levied the tax; such funds shall be deposited with the board
67 treasurer of each such district.

68 6. The director of revenue may make refunds from the amounts in the
69 trust fund and credit any district for erroneous payments and overpayments
70 made, and may redeem dishonored checks and drafts deposited to the credit of
71 such district. If any district abolishes the tax, the district shall notify the
72 director of revenue of the action at least ninety days prior to the effective date of
73 the repeal and the director of revenue may order retention in the trust fund, for
74 a period of one year, of two percent of the amount collected after receipt of such
75 notice to cover possible refunds or overpayment of the tax and to redeem
76 dishonored checks and drafts deposited to the credit of such accounts. After one
77 year has elapsed after the effective date of abolition of the tax in such district,
78 the director of revenue shall remit the balance in the account to the district and
79 close the account of that district. The director of revenue shall notify each
80 district of each instance of any amount refunded or any check redeemed from
81 receipts due the district.

82 7. Except as modified in this section, all provisions of sections 32.085 and
83 32.087, RSMo, shall apply to the tax imposed pursuant to this section.

84 **8. No ambulance district or fire protection district in any county**
85 **with a charter form of government and with more than one million**
86 **inhabitants imposing a sales tax under this section shall charge any**

87 resident of the district a fee for services rendered.

88 9. (1) "Distressed Fire Protection District" means any fire
89 protection district, located within any county with a charter form of
90 government and with more than one million inhabitants, with a median
91 household income of seventy percent or less of the median household
92 income for the county in which such fire protection district is located.

93 (2) There is hereby created in the state treasury the "Distressed
94 Fire Protection District Fund", which shall consist of five percent of the
95 sales tax collected through the imposition of a fire protection district
96 sales tax levied in any county with a charter form of government and
97 with more than one million inhabitants. The state treasurer shall be
98 custodian of the fund and shall approve disbursements from the fund
99 in accordance with sections 30.170 and 30.180, RSMo. Upon
100 appropriation, money in the fund shall be used solely for the
101 administration of this section. Notwithstanding the provisions of
102 section 33.080, RSMo, to the contrary, any moneys remaining in the
103 fund at the end of the biennium shall not revert to the credit of the
104 general revenue fund. The state treasurer shall invest moneys in the
105 fund in the same manner as other funds are invested. Any interest and
106 moneys earned on such investments shall be credited to the fund.

107 (3) Each non-distressed fire protection district, located within
108 any county with a charter form of government and with more than one
109 million inhabitants, which approves a sales tax for fire protection
110 district purposes shall retain ninety-five percent of the net revenue
111 received from such tax after the roll back of property tax rates
112 required by section 321.552, RSMo, and the remaining five percent of
113 sales tax revenues shall be deposited into the distressed fire protection
114 district fund. Moneys placed into the distressed fire protection district
115 fund shall be distributed annually to all distressed fire protection
116 districts on a per capita basis.

117 10. In any county with a charter form of government and with
118 more than one million inhabitants, the sales tax revenue shall not be
119 used for salaries and benefits for full-time salaried firefighters or
120 members of the board of directors.

121 11. Fire protection districts in any county with a charter form of
122 government and with more than one million inhabitants that approve

123 the sales tax shall include the sales tax expenditures in the audit
124 required by the state auditor in section 321.690.

321.688. 1. The board of directors of any fire district located
2 wholly within any county of the first classification with more than one
3 hundred ninety-eight thousand but fewer than one hundred ninety-nine
4 thousand two hundred inhabitants may consolidate with each other
5 upon the passage of a joint resolution by each board desiring to
6 consolidate. The joint resolution shall not become effective unless each
7 board submits to the voters residing within the fire protection districts
8 at a state general, primary, or special election a proposal to authorize
9 the consolidation under this section.

10 2. The ballot of submission for the consolidation authorized in
11 this section shall be in substantially the following form:

12 Shall (insert the name of the fire
13 protection district) be consolidated into one fire protection district, to
14 be known as the (insert name of
15 proposed consolidated fire protection district)?

16 ☐ YES ☐ NO

17 If you are in favor of the question, place an "X" in the box opposite
18 "YES". If you are opposed to the question, place an "X" in the box
19 opposite "NO".

20 If a majority of the votes cast on the question by the qualified voters
21 voting thereon in each existing fire protection district are in favor of
22 the question, then the consolidation shall become effective on January
23 first of the year immediately following the approval of the
24 consolidation, unless the consolidated is approved at a November
25 election, in which case the consolidation shall become effective on
26 January first of the second year following the approval of the
27 consolidation. If a majority of the votes cast on the question by the
28 qualified voters voting thereon in any of the existing fire protection
29 districts desiring to consolidate are opposed to the question, then the
30 consolidation shall not become effective unless and until the question
31 is resubmitted within twelve months of the vote under this section to
32 the qualified voters in the fire protection district opposed to the
33 consolidation and such question is approved by a majority of the
34 qualified voters voting on the question.

35 **3. The board of directors of any consolidated fire protection**
36 **district created under this section shall have six members, and shall**
37 **consist of the existing board members of the fire protection districts**
38 **that were consolidated. Upon the first occurrence of a vacancy in the**
39 **membership of the board, the number of members on the board may be**
40 **reduced from six to five upon approval by a majority of the remaining**
41 **board members. The terms of office for board members shall be**
42 **identical to the terms of office the board members were originally**
43 **elected to serve before the consolidation.**

44 **4. Upon the approval of consolidation under this section, the**
45 **consolidated district shall be a political subdivision of this state and a**
46 **body corporate, with all the powers of like or similar corporations, and**
47 **with all the powers, privileges, and duties of fire protection districts**
48 **under this chapter. All properties, rights, assets, and liabilities of the**
49 **fire protection districts which are consolidated, including outstanding**
50 **bonds thereof if any, shall become the properties, rights, assets, and**
51 **liabilities of the consolidated fire protection district.**

52 **5. The consolidated fire protection district shall levy the same**
53 **taxes as levied in the fire protection district with the lowest tax levy**
54 **before the consolidation.**

 473.748. 1. As used in this section, the terms "conservator",
2 "guardian", "protectee", and "ward" shall have the same definitions as in
3 section 475.010, RSMo.

4 **2. Any term, provision, consideration, or covenant in any**
5 **contract for treatment, goods, or services shall be unenforceable if such**
6 **term, provision, consideration, or covenant requires a public**
7 **administrator who is acting as a guardian or conservator to personally**
8 **pay, assume, or guarantee the debt or account of a ward or protectee.**

 483.245. 1. The provisions of this section shall become effective on July
2 1, 1981.

3 **2. The circuit clerk, or person exercising the authority of the circuit clerk**
4 **pursuant to county charter, shall appoint all deputy circuit clerks, including**
5 **deputy circuit clerks serving in courtrooms, and shall prescribe and assign the**
6 **duties of such deputy circuit clerks. The circuit clerk may remove from office any**
7 **deputy circuit clerk whom he appoints. All division clerks, as defined in section**
8 **483.241, shall be appointed by the judge of the division such clerks serve, and**

9 such judge may remove from office any division clerk whom he appoints.

10 3. Notwithstanding the provisions of subsection 2 of this section, if, on
11 June 30, 1981, in any county or in the city of St. Louis, there exists by reason of
12 local charter, a plan of merit selection and retention or other similar personnel
13 plan, providing for selection, tenure or retention of deputy circuit clerks or
14 division clerks, after July 1, 1981, as to clerical personnel who were, on June 30,
15 1981, under such a plan, the provisions for merit retention and tenure shall
16 continue to apply as to such persons insofar as is reasonably possible even though
17 they are paid by the state and become state employees, and the circuit court en
18 banc shall be considered as the commission or board for determining the propriety
19 of any disciplinary or dismissal action.

20 4. In addition to the authority to remove deputy circuit clerks and division
21 clerks hereinabove provided, the circuit court en banc may remove from office a
22 deputy circuit clerk or division clerk for cause.

23 5. The maximum number of deputy circuit clerks for each county and the
24 maximum number of division clerks for a particular division shall be determined
25 by order of the circuit court en banc. Such order may be modified for cause by
26 order of the supreme court, or if no order is entered providing for the number of
27 deputy circuit clerks and division clerks, the supreme court may enter such
28 order. **Each county shall have a minimum of one full-time deputy circuit**
29 **clerk.**

30 6. The salaries of deputy circuit clerks and division clerks shall be
31 established by the circuit clerk in the case of deputy circuit clerks, or the judge
32 appointing the division clerk in the case of division clerks, within salary ranges
33 and classifications which may from time to time be established by administrative
34 rule of the supreme court within the limit of funds appropriated for this
35 purpose. The salaries of deputy circuit clerks and division clerks shall be paid
36 by the state, and they shall be state employees.

37 7. Notwithstanding the other provisions of this section providing for the
38 establishment of the number of deputy circuit clerks and division clerks serving
39 the various circuit courts and the determination of their salaries, such
40 determinations shall not be construed as mandating appropriations to fund such
41 positions, and the payment of the salaries and emoluments of deputy circuit
42 clerks and division clerks shall be subject to the availability of moneys
43 appropriated for those purposes by the general assembly or federal grant moneys.

44 8. For purposes of this section, the circuit court en banc shall be deemed

45 to include all circuit and associate circuit judges of the entire circuit, and
46 determinations or orders of the circuit court en banc shall be by action of a
47 majority of such judges in office.

610.010. As used in this chapter, unless the context otherwise indicates,
2 the following terms mean:

3 (1) "Closed meeting", "closed record", or "closed vote", any meeting, record
4 or vote closed to the public;

5 (2) "Copying", if requested by a member of the public, copies provided as
6 detailed in section 610.026, if duplication equipment is available;

7 (3) "Public business", all matters which relate in any way to the
8 performance of the public governmental body's functions or the conduct of its
9 business;

10 (4) "Public governmental body", any legislative, administrative or
11 governmental entity created by the constitution or statutes of this state, by order
12 or ordinance of any political subdivision or district, judicial entities when
13 operating in an administrative capacity, or by executive order, including:

14 (a) Any body, agency, board, bureau, council, commission, committee,
15 board of regents or board of curators or any other governing body of any
16 institution of higher education, including a community college, which is supported
17 in whole or in part from state funds, including but not limited to the
18 administrative entity known as "The Curators of the University of Missouri" as
19 established by section 172.020, RSMo;

20 (b) Any advisory committee or commission appointed by the governor by
21 executive order;

22 (c) Any department or division of the state, of any political subdivision of
23 the state, of any county or of any municipal government, school district or special
24 purpose district including but not limited to sewer districts, water districts, and
25 other subdistricts of any political subdivision;

26 (d) Any other legislative or administrative governmental deliberative body
27 under the direction of three or more elected or appointed members having
28 rulemaking or quasi-judicial power;

29 (e) Any committee appointed by or at the direction of any of the entities
30 and which is authorized to report to any of the above-named entities, any
31 advisory committee appointed by or at the direction of any of the named entities
32 for the specific purpose of recommending, directly to the public governmental
33 body's governing board or its chief administrative officer, policy or policy revisions

34 or expenditures of public funds including, but not limited to, entities created to
35 advise bi-state taxing districts regarding the expenditure of public funds, or any
36 policy advisory body, policy advisory committee or policy advisory group
37 appointed by a president, chancellor or chief executive officer of any college or
38 university system or individual institution at the direction of the governing body
39 of such institution which is supported in whole or in part with state funds for the
40 specific purpose of recommending directly to the public governmental body's
41 governing board or the president, chancellor or chief executive officer policy,
42 policy revisions or expenditures of public funds provided, however, the staff of the
43 college or university president, chancellor or chief executive officer shall not
44 constitute such a policy advisory committee. The custodian of the records of any
45 public governmental body shall maintain a list of the policy advisory committees
46 described in this subdivision;

47 (f) Any quasi-public governmental body. The term "quasi-public
48 governmental body" means any person, corporation or partnership organized or
49 authorized to do business in this state pursuant to the provisions of chapter 352,
50 353, or 355, RSMo, or unincorporated association which either:

51 a. Has as its primary purpose to enter into contracts with public
52 governmental bodies, or to engage primarily in activities carried out pursuant to
53 an agreement or agreements with public governmental bodies; or

54 b. Performs a public function as evidenced by a statutorily based capacity
55 to confer or otherwise advance, through approval, recommendation or other
56 means, the allocation or issuance of tax credits, tax abatement, public debt,
57 tax-exempt debt, rights of eminent domain, or the contracting of leaseback
58 agreements on structures whose annualized payments commit public tax
59 revenues; or any association that directly accepts the appropriation of money from
60 a public governmental body, but only to the extent that a meeting, record, or vote
61 relates to such appropriation; and

62 (g) Any bi-state development agency established pursuant to section
63 70.370, RSMo;

64 (5) "Public meeting", any meeting of a public governmental body subject
65 to sections 610.010 to 610.030 at which any public business is discussed, decided,
66 or public policy formulated, whether such meeting is conducted in person or by
67 means of communication equipment, including, but not limited to, conference call,
68 video conference, Internet chat, or Internet message board. The term "public
69 meeting" shall not include an informal gathering of members of a public

70 governmental body for ministerial or social purposes when there is no intent to
71 avoid the purposes of this chapter, but the term shall include a public vote of all
72 or a majority of the members of a public governmental body, by electronic
73 communication or any other means, conducted in lieu of holding a public meeting
74 with the members of the public governmental body gathered at one location in
75 order to conduct public business;

76 (6) "Public record", any record, whether written or electronically stored,
77 retained by or of any public governmental body including any report, survey,
78 memorandum, or other document or study prepared for the public governmental
79 body by a consultant or other professional service paid for in whole or in part by
80 public funds, including records created or maintained by private contractors
81 under an agreement with a public governmental body or on behalf of a public
82 governmental body; provided, however, that personally identifiable student
83 records maintained by public educational institutions shall be open for inspection
84 by the parents, guardian or other custodian of students under the age of eighteen
85 years and by the parents, guardian or other custodian and the student if the
86 student is over the age of eighteen years. The term "public record" shall not
87 include any internal memorandum or letter received or prepared by or on behalf
88 of a member of a public governmental body consisting of advice, opinions and
89 recommendations in connection with the deliberative decision-making process of
90 said body, unless such records are retained by the public governmental body or
91 presented at a public meeting. **The term "public record" also shall not**
92 **include any item or grouping of items about a private individual**
93 **employed or previously employed by the municipality that is collected**
94 **or maintained by any municipality, regarding such individual's**
95 **financial information or transactions, except that said individual's**
96 **salary shall be a public record, or medical history, and that contains**
97 **the individual's identifying number, symbol, or other identifying**
98 **particular assigned to the individual, such as a finger or voice**
99 **print.** Any document or study prepared for a public governmental body by a
100 consultant or other professional service as described in this subdivision shall be
101 retained by the public governmental body in the same manner as any other public
102 record;

103 (7) "Public vote", any vote, whether conducted in person, by telephone, or
104 by any other electronic means, cast at any public meeting of any public
105 governmental body.

650.465. All law enforcement, ambulance, and fire protection agencies shall remove all emergency lights, sirens, and decals designating a vehicle as an emergency vehicle prior to selling or consigning such vehicle unless such vehicle is being sold directly to another public or private public safety agency.

701.450. 1. For any facility for which construction commences after August 28, 1995, which is constructed as a place of assembly for public amusement including, but not limited to, sports stadiums and arenas, auditoriums and assembly halls, there shall be provided an equal number of water closets for women as there are the number of water closets and urinals provided for men, and there shall be provided an equal number of diaper changing stations for men as there are the number provided for women.

2. Each facility described in subsection 1 of this section constructed or under construction prior to August 28, 1995, shall provide water closets in the same ratio as required in subsection 1 of this section whenever such facility undergoes major structural renovation.

3. As used in subsection 2 of this section, the term "major structural renovation" means any reconstruction, rehabilitation, addition or other improvement which requires more than fifty percent of the gross floor area of the existing facility to be rebuilt. The provisions of this act shall only apply to such portions of the building being renovated and not to the entire building.

4. Notwithstanding any other provision of this section to the contrary, if any facility described in subsection 1 of this section located in any city not within a county is constructed in compliance with the requirements of the applicable building and plumbing codes of such city related to the minimum number of water closets that are designated for women, such facility shall not be required to comply with the requirements of subsection 1 of this section until one year following the date of its substantial completion.

Section 1. Any city of the fourth classification with more than one thousand five hundred but fewer than one thousand six hundred inhabitants and located in more than one county and any home rule city with more than one hundred fifty-one thousand five hundred but fewer than one hundred fifty-one thousand six hundred inhabitants shall abide by the terms and conditions of the November 15, 2005, settlement agreement, as amended, relating to involuntary annexation

8 **of certain real property located between the two cities.**

2 [228.070. No county commission shall order a road
3 established or changed until such proposed road or change has
4 been examined and approved by the county highway engineer.]

5 Section B. Because immediate action is necessary for the immediate
6 preservation of the public health, welfare, peace, and safety, the repeal and
7 reenactment of section 137.390 of this act is hereby declared to be an emergency
8 act within the meaning of the constitution, the repeal and reenactment of section
9 137.390 of this act shall be in full force and effect on July 1, 2006, or upon its
10 passage and approval, whichever later occurs.

✓

Bill

Copy